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COMPONENT UNIT FINANCIAL REPORT of the MISSOURI DEPARTMENT OF REVENUE

Including Information Provided by the Office of the State Treasurer

Fiscal Year Ended June 30, 1988

COMPONENT UNIT
FINANCIAL REPORT
of the
MISSOURI DEPARTMENT OF REVENUE

FISCAL YEAR ENDED JUNE 30, 1988

Paul S. McNeill Jr., C.P.A.
Director

William H. Melcher
Deputy Director

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TABLE OF CONTENTS

Page

INTRODUCTORY SECTION

Transmittal Letter i
Overview ii
Organizational Chart ix
Principal Department Officials x

FINANCIAL SECTION

Combined Financial Statements
Combined Balance Sheet, All Fund Types and Account Groups..... 1
Combined Statement of Revenues, Expenditures and Changes in Fund Balance, All Governmental Fund Types..... 2
Combined Statement of Appropriations (Revised) and Expenditures--Budgetary Basis..... 3

Notes to the Financial Statements..... 6

Combining Financial Statements
Special Revenue Funds
Fund Description..... Tab
Combining Balance Sheet..... 16
Combining Statement of Revenues, Expenditures and Changes in Fund Balance..... 17

Agency Funds
Fund Description..... Tab
Combining Statement of Changes in Assets and Liabilities-All Agency Funds..... 18

Combining Statement of Appropriations (Revised) and Expenditures--Budgetary Basis..... 23

General Fixed Asset Account Group
Schedule of General Fixed Assets - By Source..... 28
Schedule of General Fixed Assets - By Function and Activity..... 29
Schedule of Changes in General Fixed Assets - By Function and Activity..... 30

General Long-Term Debt Account Group
Schedule of Changes in General Long-Term Debt..... 31

Supplementary Data
Comparative Statement of Expense and Equipment Expenditures..... 32
Comparative Statement of Expenditures by Division..... 33
Comparative Statement of Program Specific Distributions..... 34
Cash Bonds and Protested Sales Tax in Custody of State Treasurer..... 35

STATISTICAL SECTION

	Table	Page
Department of Revenue		
Major Taxes Administered	1	36
Five-Year Collection History	2	40
Five-Year Summary of Activities, Income Tax	3	41
General Revenue Fund	4	42
Tax Distribution Summary-Counties	5	43
Tax Distribution Summary-Cities	6	46
Non-Appropriated Funds-Sources and Application	7	68
Report of the State Treasurer		
Transmittal Letter		79
Analysis of Average Daily Balances of State Funds	8	80
Time Deposit-General	9	81
State of Missouri-List of Balances in Several Funds	10	91
State Indebtedness	11	98
Third State Building Bonds	12	98
Treasury Funds Invested in U.S. Securities	13	99
State Seminary Fund Investments	14	99
State Public School Fund Investments	15	99
Summary Report of the Transactions of the State Treasury	16	100

The Introductory Section includes material to familiarize the reader with the contents of the report, the organizational structure and financial operations of the Department.

Office of the Director
P. O. Box 311
Jefferson City, MO 65105-0311

STATE OF MISSOURI
Department of Revenue

December 1, 1988

The Honorable John Ashcroft
and
Members of the General Assembly

I am pleased to submit the annual financial report of the Department of Revenue for the fiscal year ended June 30, 1988.

The Department of Revenue report is intended to fairly present the financial position and results of operations of the Department of Revenue as measured by the financial activity of the various funds. This report is prepared in accordance with generally accepted accounting principles and consists of three sections:

1. Introductory Section, including general information and the organization of the Department.

2. Financial Section, including the financial statements and related footnotes and supplementary data.

3. Statistical Section, including tables depicting tax collections and distributions.

The Department of Revenue is responsible for the accuracy of the data presented and the completeness and fairness of the presentation.

This report, together with statements prepared by the State Treasurer (attached to this report) and the annual financial summary of the Office of Administration, Division of Accounting (published separately), fulfills the statutory requirements for financial reporting under Section 32.060, RSMo. 1986.

Sincerely,

Paul S. McNeill, Jr.
Director

PSM:am

MISSOURI DEPARTMENT OF REVENUE
OVERVIEW
JUNE 30, 1988

REPORTING ENTITY

The Department of Revenue was created by Article IV, Section 12, of the 1945 Missouri Constitution. The Department serves as the central collection agency for all state revenues. The primary duties of the Department are the collection of taxes, titling and registration of motor vehicles, and licensing of drivers throughout the state.

The Director of Revenue is responsible for all operations and policies of the Department. He is appointed by the Governor, and must be confirmed by the Senate.

Five divisions have been organized along functional lines to administer the operations of the Department. They are the Division of Administration; the Division of Information Systems; the Division of Motor Vehicle and Drivers Licensing; the Division of Taxation and Collection; and the Division of Compliance. The directors of each of these divisions are appointed by the Director of Revenue.

The number of employees authorized by the legislature for fiscal year 1988 was 2,222 with an operating budget of $93,134,887. The Department has voluntarily adopted many provisions of the State Merit System, but is not officially covered by that program.

The Highway Reciprocity Commission, State Tax Commission, Horse Racing Commission, and State Lottery Commission are organized within the Department of Revenue, but are administered separately.

OFFICE OF THE DIRECTOR

Director of Revenue: The Director of Revenue supervises all operations of the Department. He formulates general policy and determines long-term goals for the Department.

Deputy Director: The Deputy Director has line authority for operational decision-making within the Department.

General Counsel: The General Counsel advises the Director on legal matters relative to the Department. Together with a legal staff, the General Counsel conducts litigation on tax matters before the Administrative Hearing Commission, represents the Department in Administrative DWI de novo hearings, prepares legal opinions interpreting the tax and licensing laws of the State of Missouri, and assists the office of the Attorney General in court proceedings involving interpretations and enforcement of state taxation and licensing laws. The legislation section of the General Counsel's office prepares proposed legislation and develops fiscal notes on legislation in conjunction with the Department's divisions. This section also monitors the evolution of all bills affecting the Department's operations and is responsible for filing administrative rules and regulations.

Public Information Officer: The Public Information Officer is responsible for public relations and providing information to representatives of the press.

DIVISION OF ADMINISTRATION

This division is responsible for providing service and administrative support to other areas of the Department. There are two staff positions who report to the division director. The Budget Officer coordinates preparation of the Department's annual budget request. The Electronic Data Processing Coordinator counsels personnel concerning data processing applications and assists in automating division functions. This division also has three bureaus:

Personnel Services Office: Payroll Section processes employee payroll data and maintains related records; Personnel Section receives and processes employment applications, maintains personnel files, and handles employee relations; Training Section assesses Department training needs and provides technical and managerial training.

Fiscal Office: Accounting Section processes and records departmental expenditures and maintains payment documentation; Dock and Maintenance Section supports and schedules vehicles, provides custodial service and performs equipment moves and deliveries; Investment and Cash Management Section provides timely deposit and accurate recordkeeping for all monies received and coordinates investment of non-state funds under the Department's control; Mailroom Section handles incoming and outgoing mail; Purchasing Section coordinates procurement activities; Storeroom Section receives, stores, and distributes supplies; Telecommunications Section coordinates installation and modification of telecommunications equipment and monitors costs to ensure economical use of services; Warehouse/Records Center Section provides temporary storage for overflow supplies and forms, furniture and equipment, and non-permanent records.

Internal Audit Bureau: Reviews and evaluates the Department's administrative, operational and internal accounting controls to ensure their adequacy for safeguarding the Department's assets; appraises the effectiveness and efficiency in the use of Department resources; and reports findings and recommendations to Department management.

DIVISION OF INFORMATION SYSTEMS

This division is responsible for the administration, development, implementation and maintenance of data processing and information systems within the Department of Revenue. The division's responsibilities are to schedule, control and account for data processed and stored in conjunction with production computer operations. The division also coordinates with other state agencies with authorized access to Department computer files and data bases. This division has three bureaus and one section:

Systems and Programming Bureau: Responsible for technical data and information systems design, analysis, development and implementation; provides quality assurance, program maintenance and technical support for electronic data processing communications, systems programming and data base administration functions.

Operations Bureau: Responsible for logging, accounting, scheduling inventory control and data entry codification functions in conjunction with computer operations.

Information Services Bureau: Serves as a resource center for information requests from outside organizations and from within the Department; administers development and training for the Department's management support system; provides technical data processing training for division personnel.

Administrative Section: Provides technical and professional assistance in the administrative, financial, budgetary and personnel affairs of the division.

DIVISION OF MOTOR VEHICLE AND DRIVERS LICENSING

This division is responsible for administering the provisions of Chapters 301, 302, and 303 of the Revised Statutes of Missouri. This division has three bureaus:

Motor Vehicle Bureau: Responsible for the titling and registration of motor vehicles, trailers and marinecraft in the state; issues registration certificates to motor vehicle, marine, and salvage dealers.

Drivers License Bureau: Responsible for issuance of operator and chauffeur licenses to qualified drivers and maintenance of the traffic violation point assessment systems involving suspension or revocation of an individual's driving and registration privileges; records traffic accidents which occur in Missouri involving uninsured motorists, and processes license suspension for court approved unsatisfied judgments rendered in motor vehicle accident cases.

Field Services Bureau: Responsible for administering the operations of the twelve branch and 163 fee offices throughout the state. Branch offices have been established in the major metropolitan areas of the state and are staffed by state employees. Branch offices charge no fee for their services. Fee offices located throughout the state are independently operated by fee agents and have statutory authority to charge fees of $1.50 for each motor vehicle transaction and $2.00 for each driver's license transaction.

DIVISION OF TAXATION AND COLLECTION

This division is responsible for the administration of Missouri's tax laws, and processes and administers forms and reports for the collection of revenue due the state and local taxing jurisdictions as set forth by statutes relating to state and local taxes. This division has four bureaus and one office:

Business Tax Bureau: Responsible for the administration of sales/use, financial institution, excise, bingo, motor and special fuels, and cigarette taxes; administers distribution of collected sales tax to the local taxing jurisdictions.

Central Processing Bureau: Responsible for the initial processing of tax returns for all other bureaus within the division. Processing functions include receipt and control, return analysis, cashiering and deposit control, and data entry.

Delinquent Tax Bureau: Responsible for contacting delinquent taxpayers to encourage prompt payment of overdue taxes and to locate individuals who have a tax liability to the State of Missouri; responsible for certification of delinquent tax cases to local prosecutors throughout the state on behalf of the Attorney General of Missouri.

Income Tax Bureau: Responsible for administration of taxes due on individual income, corporate income, withholding, franchise, and estate taxes; performs detailed processing to include desk audits, taxpayer assistance, correspondence, and refund claims handling.

Office of the Assistant to the Director of Taxation: Responsible for federal/state coordination, preparation of legislative testimony, fiscal note preparation to include administrative impacts, document security enforcement, and the analysis of the impact of special tax legislation on the Division of Taxation. The Office also handles training, forms, special administrative requests and fiscal projections.

DIVISION OF COMPLIANCE

This division is responsible for all civil field audits and enforcement of the criminal statutes applicable to taxes administered by the Department of Revenue. This division has two bureaus:

Field Audit Bureau: Responsible for conducting field audits on businesses and individuals required to pay taxes to the State of Missouri; oversees the operations of all in-state offices and out-of-state offices (Chicago, Dallas, New York City).

Criminal Investigation: Responsible for developing information concerning criminal violations of the tax statutes of the State of Missouri.

HIGHWAY RECIPROCITY COMMISSION

The Missouri Highway Reciprocity Commission was created in 1958. The Commission is authorized to negotiate and enter into reciprocal agreements or arrangements with other states, the District of Columbia, territories and possessions of the United States and foreign countries concerning commercial motor vehicle registration fees for interstate use of the highways. Fees collected are deposited in the Highway Fund.

HORSE RACING COMMISSION

The Missouri Horse Racing Commission was created by a vote of the people on November 6, 1984, who adopted Article III, Section 39(c) of the Missouri Constitution. The Commission has the authority to license racetrack developers and operators, determine the number of racing days at each racetrack, regulate wagering and the distribution of wager pools, and prescribe by rule the amount and frequency of licensing fees for racetracks and horse races where pari-mutuel wagering is conducted.

STATE TAX COMMISSION

The present State Tax Commission was created by an act of the 63rd General Assembly identified as Section 138.190 Revised Statutes of Missouri. The Commission exercises general supervision over all the assessing officers in Missouri, over county boards of equalization and appeal, and over all other laws concerning the general property tax. It institutes proceedings to enforce the penalties and liabilities provided by law for public officers, officers of corporations and individuals failing to comply with the provisions of laws relating to the general property tax.

STATE LOTTERY COMMISSION

On November 6, 1984, the voters of Missouri authorized the General Assembly, by Article III, Section 39(b) of the Missouri Constitution, to pass legislation establishing a Missouri state lottery. The Commission supervises the lottery by issuing rules and appointing a director. The director runs the day-to-day business of the lottery, including hiring necessary employees, issuing licenses and negotiating contracts with vendors.

SUMMARY OF ACCOUNTING SYSTEM AND BUDGETARY CONTROL

The Department's accounting system is set up on a fund basis and each fund is a fiscal and accounting entity with a self-balancing set of accounts. The Department's financial statements for Governmental Funds (General and Special Revenue) and Agency Funds have been prepared on the modified accrual basis of accounting in conformity with generally accepted accounting principles. Revenues on this basis are recognized when measurable and available to finance current expenditures; expenditures are recognized when the related liability is incurred. A Summary of the Department's Significant Accounting Policies and other necessary disclosures are included in the Notes to the Financial Statements.

The Department's annual budget is prepared principally on the cash basis and represents departmental appropriations recommended by the Governor and passed by the State legislature prior to the beginning of the fiscal year. If appropriations are not sufficient for a fiscal year, supplemental amounts are requested during the next legislative session by the same process as original appropriations are requested. Budgetary control is maintained at the divisional level. Expenditures cannot exceed the appropriation amounts at the individual appropriation level. Also, the Governor has the authority to reduce the allotments or appropriations in any fund if it appears that revenues for the fiscal year will fall below the estimated revenues. Unexpended appropriations lapse at the end of each appropriation year. Since the budgetary basis differs from generally accepted accounting principles, actual amounts in the accompanying "Combined Statement of Appropriations (Revised) and Expenditures--Budgetary Basis" are presented on the budgetary basis; that is, the cash basis.

MANAGEMENT RESPONSIBILITIES AND REPRESENTATIONS

The financial statements are based on generally accepted accounting principles considered by management to present fairly and consistently the Department's financial position and results of operations.

The Department's system of internal accounting controls is designed to provide reasonable assurance that (1) transactions are executed in accordance with management's authorizations; (2) assets are protected against loss from unauthorized use or disposition; and (3) financial records are reliable for preparing financial statements and maintaining accountability for assets and obligations.

RESULTS OF OPERATIONS

General Government

Collections made by the Department of Revenue totaled $4.5 billion in fiscal year 1988, an increase of 10.4% over fiscal year 1987. Department of Revenue collections produced 94% of total State of Missouri general revenues compared to 95% last year. The amount of collections from various sources and the increase over last year are shown below (in thousands of dollars):

Revenue Sources	1988 Amount	Percent of Total	1987 Amount	Percent Increase (Decrease) from 1987
Individual Income Tax	$ 1,670,912	37%	$ 1,444,015	16%
Corporate Income Tax	239,204	5%	217,534	10%
License, Permits, Fees	215,568	5%	213,784	1%
Sales and Use Tax	1,687,995	38%	1,619,004	4%
Sales of Information	2,340	--	1,895	24%
Other Revenue	646,025	15%	546,725	18%

Expenditures for general government functions (General Fund and Special Revenue Funds) totaled $50 million in fiscal year 1988, an increase of 1% over fiscal year 1987.

The increases in general government expenditures by function over the preceding year are as follows (in thousands of dollars):

Function	1988 Amount	Percent of Total	1987 Amount	Percent Increase (Decrease) from 1987
Personal Service	$ 32,240	65%	$ 31,472	64%
Expense and Equipment	$ 17,483	35%	$ 17,768	36%

Fund balances of general government funds at June 30, 1987 and June 30, 1988 are summarized as follows (in thousands of dollars):

Fund Balance			
General		Special Revenue	
1988	1987	1988	1987
$ (28)	$ (159)	$ (85)	$ (252)

Agency Funds

The Department has fourteen Agency Funds. These funds either receive and distribute monies to other governments or hold money pending a subsequent event.

Aggregate comparative data for all Agency Funds for the current and prior fiscal years are as follows (in thousands of dollars):

	1988	1987
Total Receipts	$ 1,078,087	$ 975,565
Total Distributions	1,058,387	974,701
Total Assets	136,279	103,318
Total Liabilities	136,279	103,318

CASH MANAGEMENT

During the year, temporary surplus cash from the various Agency Funds are invested by the Department through its agent (Central Bank). Most of these funds' cash balances are pooled for investment purposes. The Department also invests its "float" which increases the earning power. Cash was invested in time deposits with maturities ranging from 30 to 180 days and in one day repurchase agreements. At June 30, 1988, these investments consisted of only repurchase agreements in the amount of $104,900,000. The average yield on maturing investments during the year was 6.674% and the amount of interest earned was $4,424,000.

GENERAL LONG-TERM DEBT AND OTHER SIMILAR OBLIGATIONS

General long-term obligations include the following:

1. Compensated absences in the amount of $1,907,000 which will be paid from the General Fund and Special Revenue Funds.

2. Obligations under lease/purchases in the amount of the minimum future lease payments of $79,000, which will be paid from the General Fund and Special Revenue Funds.

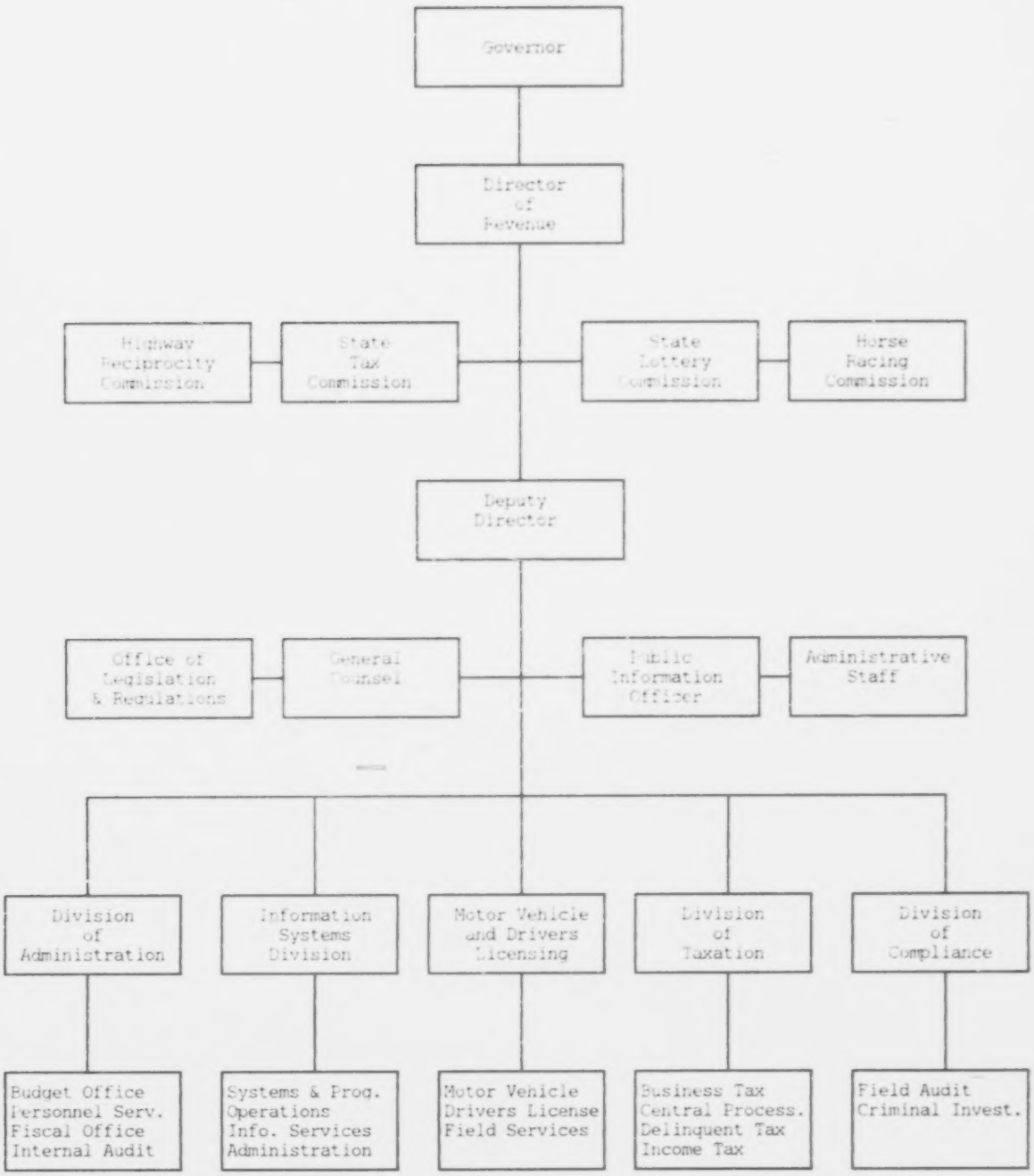
PENSION FUNDS

The Department's employees are covered under the Missouri State Employees' Retirement System (MOSERS). The Office of Administration (OA) makes the contribution to MOSERS for the Department's employees.

AUDIT

The accompanying financial statements have not been audited by an independent auditor, however, they were reviewed by the Department's Internal Audit Bureau. The financial statements have been marked unaudited.

MISSOURI DEPARTMENT OF REVENUE
ORGANIZATIONAL CHART



DEPARTMENT OF REVENUE
PRINCIPAL DEPARTMENT OFFICIALS

June 30, 1988

DEPARTMENT

Paul S. McNeill, Jr., C.P.A.
Director

William H. Melcher
Deputy Director

DIVISION DIRECTORS

G. Nelson Bultmann, C.P.A.
Division of Administration

Thomas J. Sadowski, C.P.A.
Division of Information Systems

Deborah L. Robison, C.P.A.
Division of Motor Vehicle and Drivers Licensing

Edward C. Molotsky
Division of Taxation and Collection

James R. Beckham, C.P.A.
Division of Compliance

Jackie W. Kemmer
Executive Secretary, Highway Reciprocity Commission

The Financial Section includes combined and individual financial statements for the various funds of the Department.

The Combined Statements provide a summary overview of the financial position of all fund types and account groups and of the operating results by fund type. Also, they serve as an introduction to the more detailed statements and schedules that follow.

Unaudited

DEPARTMENT OF REVENUE
COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
JUNE 30, 1988
(In thousands)

	GOVERNMENTAL FUND TYPES		FIDUCIARY FUND TYPE	ACCOUNT GROUPS		TOTAL (Memorandum Only)	
	GENERAL FUND	SPECIAL REVENUE FUNDS	AGENCY FUNDS	GENERAL FIXED ASSETS	GENERAL LONG-TERM DEBT	1988	1987 (Note 8)
Assets							
Cash and Cash Equivalents (Note 2)	$	2,091	106,786			108,877	89,873
Interest Receivable			19			19	41
Appropriations Receivable	4,702	8,646	4,361			17,709	27,139
Accounts Receivable	83,043	44,327	27,835			155,205	103,205
Allowance for Doubtful Accounts	(23,194)	(3,162)	(5,193)			(31,549)	(24,504)
Due From Other Funds (Note 7)	1,323	13,420	2,471			17,214	17,974
Due from State Treasurer (Note 9)	10,098					10,098	
Funds in Custody of State Treasurer	31,218					31,218	27,982
Supplies Inventory	182	323				505	
Fixed Assets				11,926		11,926	10,425
Amount to be Provided for Retirement of General Long-Term Debt					1,986	1,986	1,925
Total Assets	$ 107,372	65,645	136,279	11,926	1,986	323,208	254,060
Liabilities and Fund Equity							
Accounts Payable	$ 449	2,189				2,638	1,924
Accrued Payroll	41	173				214	223
Distributions Payable	1,487	6,541				8,028	6,137
Due to Other Entities	31,893		106,306			138,199	101,506
Due to Other Funds (Note 7)		13,420	3,795			17,215	18,974
Due to State Treasury	61,172	42,939				104,111	71,687
Funds held in Trust (Note 1)	9,423		26,178			35,601	26,597
Refunds Payable	2,935	468				3,403	15,073
Obligations Under Lease/Purchases					79	79	155
Compensated Absences					1,907	1,907	1,770
Total Liabilities	$ 107,400	65,730	136,279	0	1,986	311,395	244,046
Fund Equity							
Investment in Fixed Assets	$			11,926		11,926	10,425
Fund Balance: (Note 3)							
Reserve for Encumbrances		6				6	
Reserve for Supply Inventory (Note 6)	182	323				505	
Undesignated	(210)	(414)				(624)	(411)
Total Fund Equity	(28)	(85)	0	11,926	0	11,813	10,014
Total Liabilities and Fund Equity	$ 107,372	65,645	136,279	11,926	1,986	323,208	254,060

The accompanying Notes to the Financial Statements are an integral part of this statement.

DEPARTMENT OF REVENUE
COMBINED STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCE
ALL GOVERNMENTAL FUND TYPES
YEAR ENDED JUNE 30, 1988
(In thousands)

Unaudited

	GENERAL FUND	SPECIAL REVENUE FUNDS	TOTAL (Memorandum Only) 1988	TOTAL (Memorandum Only) 1987 (Note 8)
Revenues				
Appropriations	$ 35,425	110,837	146,262	126,273
Corporate Income Tax	259,809		259,809	218,114
Individual Income Tax	1,670,097		1,670,097	1,447,508
Licenses, Permits, Fees	12,123	203,868	215,991	226,722
Motor Fuel Tax		355,882	355,882	226,133
Sales and Use Tax	1,115,757	571,129	1,686,886	1,623,414
Sales of Information		4,241	4,241	3,800
Other Revenues	176,100	118,540	294,640	325,063
Total (Note 4 and 9)	$ 3,269,311	1,364,497	4,633,808	4,197,027
Provision for transmittal to State Treasury	$ 3,233,886	1,251,282	4,485,168	4,068,663
Net Revenues	$ 35,425	113,215	148,640	128,364
Expenditures				
Personal Service	$ 15,124	17,116	32,240	31,472
Expense and Equipment	5,664	11,819	17,483	17,768
Pay Agency Collection Fees	495		495	155
Pay Fees to Counties from Prosecuting Attorneys	697		697	675
Payment of Fees	257		257	159
Assessment Expenditures	11,527		11,527	16,574
Dues to State Tax Commission	31		31	36
Motor Fuel Tax Refunds		76,175	76,175	56,164
Workers Compensation Refunds		749	749	1,176
Total Expenditures	$ 33,795	105,859	139,654	124,179
Revenues Over (Under) Expenditures Before Lapsed Balances (Note 5)	$ 1,630	7,356	8,986	4,185
Lapsed Balances	1,681	5,571	7,252	2,091
Revenues Over (Under) Expenditures	$ (51)	1,785	1,734	2,094
Other Financing Sources (Uses): Provision for Transfer to General and Highway Department Funds (Note 1)		(1,941)	(1,941)	(1,708)
Excess of Revenues Over (Under) Expenditures and Other Uses	$ (51)	(156)	(207)	386
Beginning Fund Balance	(159)	(258)	(417)	(797)
Reserve for Encumbrances		6	6	
Reserve for Supply Inventory	182	323	505	
Ending Fund Balance	$ (28)	(85)	(113)	(411)

The accompanying Notes to the Financial Statements are an integral part of this statement.

DEPARTMENT OF REVENUE

COMBINED STATEMENT OF APPROPRIATIONS (REVISED) AND EXPENDITURES--
BUDGETARY BASIS (NOTE 5)
(In thousands)

Unaudited

	FOR THE YEAR ENDED JUNE 30, 1988			1987		
	APPROP.	EXPEND.	LAPSED BALANCES	APPROP.	EXPEND.	LAPSED BALANCES
GENERAL FUND--STATE						
Personal Service	$ 15,616	15,124	492	15,335	14,932	403
Expense and Equipment	6,485 a	5,613	872	5,967 b	5,742	225
Pay Agency Collection Fees	495	495	0	265 c	155	110
Pay Fees to Counties from Prosecuting Attorneys	700	697	3	1,000	675	325
Payment of Fees	275 d	257	18	159 e	159	0
Dues to State Tax Commission	39	31	8	70	36	34
Tax Refund	248,000	208,997	39,003	255,500	254,902	598
Assessment Expenditures	11,815	11,527	288	17,071	16,573	498
General Fund--State Total	$ 283,425	242,741	40,684	295,367	293,174	2,193
STATE HIGHWAY DEPARTMENT FUND						
Personal Service	$ 17,210	16,647	563	16,189 f	16,120	69
Expense and Equipment	11,724 g	11,286	438	12,132 h	12,091	41
Refund of any tax or fee credited to State Highway Department Fund	12,940	12,776	164	8,547	8,389	158
State Highway Department Fund Total	$ 41,874	40,709	1,165	36,868	36,600	268
CONSERVATION COMMISSION FUND						
Personal Service	$ 277	277	0	269	262	7
Expense and Equipment	49	49	0	49	49	0
Conservation Commission Fund Total	$ 326	326	0	318	311	7
DEPARTMENT INFORMATION FUND						
Personal Service	$ 104	104	0	101	95	6
Expense and Equipment	247	225	22	164 i	161	3
Department Information Fund Total	$ 351	329	22	265	256	9

See page 5 for explanation of references on appropriations.

DEPARTMENT OF REVENUE

COMBINED STATEMENT OF APPROPRIATIONS (REVISED) AND EXPENDITURES--
BUDGETARY BASIS (NOTE 5)
(In thousands)

Unaudited

	FOR THE YEAR ENDED JUNE 30, 1988			1987		
	APPROP.	EXPEND.	LAPSED BALANCES	APPROP.	EXPEND.	LAPSED BALANCES
MOTOR FUEL TAX FUND						
Motor Fuel Tax Refund	$ 80,300	76,175	4,125	56,503	56,164	339
COUNTY AID ROAD TRUST FUND						
Gasoline Taxes to Counties	$ 53,000	50,783	2,217	37,670	37,443	227
DEPARTMENT OF REVENUE FEDERAL FUND						
Personal Service	$ 196	61	135	53	46	7
Expense and Equipment	330	23	307	5	0	5
Dept. of Revenue Federal Fund Total	$ 526	84	442	58	46	12
WORKERS COMPENASATION FUND						
Refunds--Overpayment and Errors	$ 720	720	0	1,159 j	1,159	0
WORKERS COMPENSATION--SECOND INJURY FUND						
Refunds--Overpayment and Errors	$ 30	29	1	48 k	17	31
TOTAL (Memorandum Only)	$ 460,552	411,896	48,656	428,256	425,170	3,086

See page 5 for explanation of references on appropriations.

DEPARTMENT OF REVENUE
COMBINED STATEMENT OF APPROPRIATIONS (REVISED) AND EXPENDITURES--
BUDGETARY BASIS (NOTE 5)
(In thousands)

The references indicate the appropriation is or includes a supplemental appropriation. The amounts of the supplements are listed below.

Reference	Supplemental Appropriation Amount
a	$ 357,192
b	99,302
c	165,000
[illegible]	70,673
[illegible]	39,922
f	393,967
g	55,954
h	1,018,465
i	75,000
j	1,158,937
k	48,289

The accompanying Notes to the Financial Statements are an integral part of this statement.

The Notes to the Financial Statements provide a summary of significant accounting policies and other disclosures required for a fair presentation of the basic financial statements.

DEPARTMENT OF REVENUE
NOTES TO THE FINANCIAL STATEMENTS

1. Significant Accounting Policies

A. Reporting Entity

The funds included in these financial statements are those under the control of the Director of Revenue. The Lottery Commission, Horse Racing Commission, and State Tax Commission are excluded from the reporting entity because the Director of Revenue does not have authority over the budget or expenditures of these entities.

B. Basis of Presentation

These financial statements present the various fund types and account groups of the Department of Revenue. Appropriations provide the monies to operate the Department and the programs it performs. Accordingly, these financial statements are presented by fund type for analysis of the accountability of transactions by fund type.

The "Total (Memorandum Only)" column is presented as additional analytical data only and is not intended to fairly present the financial statements. Because this column does not identify the restrictions which exist by fund type, it should be read only with reference to the details of each fund type.

Since expenditures for the fund type or any program are reported only as charged to appropriations, they may not reflect the total cost of the related activity. Other direct and indirect costs provided by other state agencies are not allocated to the applicable fund type or program.

C. Basis of Accounting

The financial statements are presented on a modified accrual basis of accounting. Revenues are recognized when they become measurable and available to pay current period liabilities. Expenditures are recognized when the related fund liability is incurred except for the following:

1. Fixed assets are reported as expenditures when acquired.
2. Compensated absences (accumulated vacation time) and sick pay are recorded as expenditures when paid.
3. Inventories are recorded as expenditures when purchased.

Expenditures include amounts payable at June 30, and paid during the lapse period. The Department's claim against appropriations for these payables is reflected on the financial statements as appropriations receivable. The authority to expend appropriations ends with the close of the lapse period.

D. Receivables

Receivables are derived primarily from taxes and accrued interest on investments. Receivables are reported gross of allowances for doubtful accounts. Allowance for doubtful accounts are presented separately in the financial statements.

Estimates of taxes due to the Department are computer generated based on the taxpayer's past liability when the taxpayer fails to file a return when due. Since it is uncertain whether a liability exists at the time the estimate is generated, the actual tax receivable is not measurable. Thus, the computer generated estimate is not included in the receivables or revenues shown on the financial statements. At June 30, 1988 the computer generated tax revenue estimate was approximately $141 million.

E. Fixed Assets

Fixed asset purchases are reported as expenditures in the fund that finances the acquisition, and are capitalized in the General Fixed Asset Account Group. Fixed assets are valued at historical cost or estimated historical cost when actual historical cost is unknown. No depreciation is provided on fixed assets.

A statement of changes in fixed assets for the year ended June 30, 1988 follows:

	Equipment
Balance July 1, 1987 -	$10,424,745
Net Additions	1,501,653
Balance June 30, 1988	$11,926,398

F. Leases

The Department has entered into various lease/purchase agreements for the acquisition of data processing and office equipment. The liability presented in the General Long-Term Debt Account Group represents the net present value of the remaining lease/purchase agreements.

The General Fund, Highway Department Fund, Conservation Commission Fund, DOR Information Fund, and/or the DOR Federal Fund supply funds for payment of lease obligations. The use of the leased equipment and the availability of monies in each fund dictates which fund pays for a certain piece of leased equipment.

Following is a summary of the future minimum lease payments for capital leases:

Fiscal Year Ending June 30,	Future Minimum Lease Payments
1989	$ 55,702
1990	24,019
1991	8,000
After 1991	0
Total minimum lease payments	$ 87,721
Less amount representing interest	8,885
Present value of net minimum lease payments	$ 78,836

G. Provision for Transfer to General and Highway Department Funds

At the end of each fiscal year, a portion of the excess of revenues from sales of information over related fund expenditures is transferred to the State Highway Department Fund. Every other year, some funds are also transferred to the General Fund--State. The amount presented in the financial statements reflects the amount of the transfer due based on fiscal year 1988 activity.

H. Funds Held in Trust - General Fund

Funds held in trust in the General Fund represent the three percent General Fund portion of sales tax paid under protest. Protested sales taxes are either returned to the taxpayer or remitted to the state based upon decisions reached by the Administrative Hearing Commission or various courts.

I. Budgetary Accounting

The Department's annual budget is prepared principally on the cash basis and represents appropriations recommended by the Governor and passed by the State legislature prior to the beginning of the fiscal year. Certain estimated original appropriation amounts may be increased as necessary. If supplemental appropriations are required for an appropriation year, they are enacted during the next legislative session by the same process used for original appropriations.

Budgetary control is maintained at the division level. Expenditures cannot exceed the appropriation amounts at the individual appropriation level. Also, the Governor has the authority to reduce the allotments or appropriations in any fund if it appears that revenues for the fiscal year will fall below the estimated revenues. Unexpended appropriations lapse at the end of each appropriation year.

J. Lapsed Balances

Lapsed balances is a budgetary account. It represents unspent Department appropriations. The Department does not have authority to spend funds representing lapsed balances.

K. Compensated Absences

Compensated absences reported in the General Long-Term Debt Account Group represent accumulated unpaid vacation. This amount is not accrued in the governmental funds but is recorded as an expenditure when paid.

The policy for vacation pay allows employees to take time off with pay, to accumulate this leave to a specified maximum, and to receive accumulated leave on termination. A normal year's accumulation for the Department is approximately 29,000 days. At June 30, 1988, accumulated leave was 29,336 days which would require approximately $1,907,000 to satisfy at salary rates then in effect (excluding the state's share of OASDHI, retirement and insurance).

Accumulated sick leave is not paid upon employee termination and does not represent a liability of the Department.

L. Employee Fringe Benefits

Employees are covered by the Missouri State Employee's Retirement System (MOSERS) and the Social Security System (OASDHI) and may participate in the state's medical benefit plan. Pension costs, the state's portion of social security taxes, and the state's contribution to the medical benefit plan are paid from the same fund as the related payrolls. Transfers related to salaries paid from the General Fund--State, State Highway Department Fund, and the Conservation Commission Fund are not identified by agency; and, thus, are not presented in the financial statements. The Office of Administration (OA) has the appropriations to pay the fringe benefit cost.

For the year ended June 30, 1988 the cost to the State of Missouri for Department of Revenue employee's fringe benefits was approximately $8,360,000. Of this amount $3,750,000 represented the amount contributed by OA for the MOSERS retirement plan.

MOSERS, authorized by Chapter 104, RSMo., is a noncontributing, defined benefit plan. To be eligible to participate in the MOSERS Plan employees must be employed in a position normally requiring them to work at least 1,000 hours a year and must not be accumulating benefits in another retirement system to which the state is contributing. An employee is vested once they have five years of service.

Fiscal Year 1988 payroll for all employees of the Department was $32,240,000. Of this amount $31,000,000 was covered payroll for the MOSERS Plan.

2. Cash and Cash Equivalents

For reporting purposes, cash and cash equivalents includes bank accounts and all short-term investments such as certificates of deposit, repurchase agreements, and U.S. Treasury Bills. These are stated at cost which approximate market. Cash resources in the Agency Funds are combined to form a pool for investment purposes. Investments are managed by the Department's investing agent in accordance with an agreement entered into in December, 1987. Interest income earned as a result of pooling is distributed to the appropriate funds based on each fund's equity in the pooled investments.

Department of Revenue Administrative Rule 12 CSR 10-43-020 authorizes the Department to invest in the following instruments: U.S. Treasury Bills, Time Deposits, Repurchase Agreements, Federal National Mortgage Association Securities, Student Loan Marketing Association Securities, Federal Home Loan Bank Securities and Federal Home Loan Mortgage Corporation Securities.

All time deposits are insured by the FDIC up to $100,000; the balance is secured by collateral pledged to the Department. All investments in repurchase agreements and securities are one hundred percent secured by the underlying Federal Government Securities. The investing agent guarantees no loss of principal or interest to the Department.

At June 30, 1988, Agency Fund cash and cash equivalents consisted of:

Description	Balance
Cash	$ 1,964,000
Repurchase Agreements	104,900,000
Total	$ 106,864,000

The total cash and cash equivalent shown above also includes $78,000 from a Special Revenue Fund: Federal Awarded Funds.

The cash and cash equivalents were secured by the following collateral:

	Carrying Amount	Collateral Value
Deposits		
Insured (FDIC)	$ 680,866	680,866
Uninsured:		
Collateral held by Department's agent in Departments name	1,283,134	7,965,852
Total Deposits	$ 1,964,000	8,646,718
Investments		
Repurchase Agreements:		
Securities held by Department's agent in Department's name	$104,900,000	106,571,618

The Combined Balance Sheet All Fund Types and Account Groups also includes $2,013,000 of cash and cash equivalents in the Special Revenue Funds (Information Fund) and $21,795,000 for sales tax bonds and $9,423,000 for protested sales tax in the General Fund--State. Since these amounts are under the custody and control of the State Treasurer, responsibility for investing and securing these funds rest with that office.

At June 30, 1988 these funds were invested as follows:

Description	Balance	Carrying Value	Market Value
Certificates of Deposit	$14,621,640	14,621,640	14,840,965
Repurchase Agreements	11,298,540	11,298,540	11,311,726
U.S. Government Securities	7,310,820	7,310,820	6,945,279
Total	$33,231,000	33,231,000	33,097,970

The above investments were secured with securities held by the State Treasurer or by his agent in the State Treasurer's name.

3. Deficit Fund Balance

The amounts presented as negative fund balances at June 30, 1988 resulted from liabilities which were paid from the Fiscal Year 1989 appropriations as follows:

General Fund--State	
Collection fees	$ 176,227
Miscellaneous	33,396
TOTAL	$ 209,623
State Highway Department Fund	
Vehicle license plates	$ 693,054
Telephone service	14,837
Miscellaneous	2,619
TOTAL	$ 710,510

The expense and equipment amounts shown on the Comparative Statement of Expense and Equipment Expenditures and the Comparative Statement of Expenditures will differ from the expense and equipment amounts shown on the Combined Statement of Revenues, Expenditures and Changes in Fund Balance, All Governmental Fund Types by the net of the liabilities paid from Fiscal Year 1989 appropriations.

The expense and equipment amounts shown on the Comparative Statement of Expense and Equipment Expenditures and the Comparative Statement of Expenditures are charged against appropriations as reflected on the Combined Statement of Appropriations (Revised) and Expenditures--Budgetary Basis.

4. Revenues

The appropriations included as revenues are only those for Department operations and exclude refund appropriations. Revenues are presented on the modified accrual basis of accounting, net of refunds. Cash collections reconcile to revenues as follows (in thousands):

	General Fund	Special Revenue Funds	Agency Funds
Fiscal Year 1988			
Cash Collections	$3,216,792	1,247,040	1,078,087
Add (deduct) net change in:			
Receivables	26,946	6,682	14,333
Due From Other Funds	246	(60)	(946)
Overpayments	(10,098)		
Add: Appropriations	283,425	123,775	53,000
Deduct: Refunds	248,000	12,940	
Fiscal Year 1988 Revenues	$3,269,311	1,364,497	1,144,474

5. Required Lapse for General Fund--State Appropriations

In Fiscal Years 1986, 1987 and 1988, the Office of Administration, Division of Budget & Planning set minimum lapse targets for state agencies with General Fund--State appropriations. These lapse targets were set above the normal lapse to ensure that the fund ended the year with a sufficient fund balance. The appropriations for Tax Refund and Assessment Expenditures were excluded from this process. The lapse target for the Department was $912,054 in Fiscal Year 1986, $904,927 in Fiscal Year 1987, and $971,461 in Fiscal Year 1988.

6. Supply Inventory

Fiscal Year 1987 dollar value of the supply inventory was not available.

7. Interfund Receivables and Payables

A summary of interfund receivables and payables at June 30, 1988 is shown below (in thousands):

Fund	Receivables	Payables
General:	$ 1,323	
Special Revenue:		
DCR Information		1,941
Motor Fuel Tax	11,479	
State Highway Department	1,941	11,479
Agency:		
Cigarette Tax		8
Financial Institutions		645
International Registration Plan		1
Local Motor Vehicle Sales Tax		2,471
Local Sales Tax	2,471	669
Total	$ 17,214	17,214

8. Restatement of Prior Year Numbers

Fiscal Year 1987 Compensated Absences, Due From Other Funds, and the related revenue amounts were restated to reflect adjustments made as a result of subsequent audit and later information on prior year accruals. None of the adjustments were material to the financial statements.

9. Due from State Treasury

This amount represents payments received from taxpayers in excess of their computed sales and income tax liability. The related liability is included in Due to Other Entities. All overpayments are deposited into the General Fund. Taxpayers may apply the overpayment as a credit on future sales tax and income tax returns or request a refund. The related revenues were offset by the overpayments.

The Special Revenue Funds account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Blind Pension Fund: This fund, as authorized by Chapter 209.130, RSMo, receives collections generated from a tax of three cents on each one hundred dollars valuation of taxable property in the State of Missouri (Collector Fees).

Children's Trust Fund: This fund, as authorized by Section 210.173, RSMo, receives amounts from grants, gifts, bequests, the federal government, or other sources granted or given for this specific purpose.

Conservation Commission Fund: This fund, as authorized by Article IV, Section 43(a), Constitution of Missouri, receives the monies generated from the collection of the one-eighth percent sales tax.

Crime Victims Compensation Fund: This fund, as authorized by Chapter 595.045, RSMo, receives collections generated from a $35.00 judgment against the defendant in all criminal cases where the defendant is found guilty (Crime Victims Fees).

Department of Revenue Federal Fund: The Division of Motor Vehicle and Drivers Licensing has entered into contracts for fedral grants from the U.S. Department of Transportation, both as a grantee and a grantee/contractor for other state agencies, for various drivers licensing programs. All Department of Revenue appropriations pertaining to these expenditures for these grants are charged to this fund, and consequently, all reimbursement receipts are transmitted to the fund.

Department of Revenue Information Fund: This fund, as authorized by Chapter 32.067, RSMo, receives monies from the dissemination of information and publications to individuals, businesses, federal, state, and local governments. In accordance with Section 33.080, RSMo, at the end of each odd-numbered fiscal year, the fund balance exceeding $25,000 related to general revenue activities is transferred to the General Revenue Fund—State. At the end of each fiscal year, the fund balance which is not related to general revenue activities is transferred to the State Highway Department Fund.

Fair Share Fund: This fund, as authorized by Chapter 149.015, RSMo, receives the monies generated from the collection of an additional two mills per cigarette tax (four cents per pack of twenty cigarettes).

Federal Awarded Funds Fund: This fund holds monies awarded by a Federal Judge to the Department of Revenue Criminal Investigation Bureau (CIB) for their investigation work done in conjunction with the FBI. This money is earmarked for use by the CIB for investigation work.

Grade Crossing Fund: This fund, as authorized by Chapter 152.032, RSMo, receives fifty percent of the collections generated from the three percent tax on the total amounts received for freight car rentals by the freight line companies (Private Car Tax).

Motor Fuel Tax Fund: This fund, as authorized by Chapter 142.345, RSMo, receives state motor fuel taxes, motor vehicle sales taxes, and motor vehicle increased registration fees, and distributes these taxes to the State Highway Department Fund, the County Aid Road Trust Fund, the State Transportation Fund, the State Road Fund, and to all incorporated cities in the state with a population greater than one hundred persons.

Parks Sales Tax Fund: This fund, as authorized by Article IV, Sections 47(a) and 47(b), Constitution of Missouri, receives fifty percent of the monies generated from the collection of the one-tenth percent sales tax.

Petroleum Inspection Fund: This fund, as authorized by Chapter 414.082, RSMo 1987, receives monies generated from fees collected for the inspection of motor fuels used in spark-ignition internal combustion engines.

School District Trust Fund: This fund, as authorized by Chapter 144.701, RSMo, receives one-fourth of the collections from the four percent sales and use tax.

Soil and Water Sales Tax Fund: This fund, as authorized by Article IV, Sections 47(a) and 47(b), Constitution of Missouri, receives fifty percent of the monies generated from the collection of the one-tenth percent sales tax.

State Highway Department Fund: Appropriations from this fund authorize disbursements for the operation of the Highway Reciprocity Commission, the Divisions of Motor Vehicle and Drivers Licensing, Compliance, and Taxation, and the respective support services in the Divisions of Administration and Information Systems. Appropriations also authorize disbursements for the refund of taxes overpaid or erroneously paid into the fund.

State Land Survey Fund: This fund, as authorized by Chapter 59.319, RSMo, receives collections generated from a three dollar user fee charged by every recorder in the state for the recording of any instrument conveying real property or any interest therein (Land Survey Fees).

State School Money Fund: This fund, as authorized by Chapter 149.065, RSMo, receives the monies generated from the collection for the four and one-half mills per cigarette tax (nine cents per pack of twenty cigarettes).

Worker's Compensation Fund and Worker's Compensation--Second Injury Fund: These funds, as authorized by Chapters 287.660 through 287.720, RSMo, receive insurance tax receipts. During an abatement year, the Worker's Compensation—Second Injury Fund receives one hundred percent of both the collected worker's compensation tax and worker's compensation—second injury tax. During a non-abatement year, the Worker's Compensation Fund receives seventy percent of the worker's compensation tax, and the Worker's Compensation—Second Injury Fund receives thirty percent of the worker's compensation tax and one hundred percent of the worker's compensation—second injury tax. The Department of Economic Development, Division of Insurance, determines when an abatement year occurs.

DEPARTMENT OF REVENUE
SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
JUNE 30, 1988
(In thousands)

Unaudited

	CONSERVATION COMMISSION	DEPARTMENT OF REVENUE FEDERAL	DEPARTMENT OF REVENUE INFORMATION	FAIR SHARE	FEDERAL AWARDED FUNDS	MOTOR FUEL TAX	PARKS SALES TAX	SCHOOL DISTRICT TRUST	SOIL AND WATER SALES TAX	STATE HIGHWAY DEPARTMENT	STATE SCHOOL MONIES	TOTAL 1988	TOTAL 1987 (Note 8)
Assets													
Cash and Cash Equivalents	$		2,013		78							2,091	2,783
Appropriations Receivable	36	2				6,541				2,067		8,646	7,388
Accounts Receivable	1,578	4	172	1,715		21,339	276	9,542	276	5,566	3,859	44,327	37,646
Allowance for Doubtful Accounts	(421)		(5)				(60)	(2,616)	(60)			(3,162)	(2,895)
Due from Other Funds						11,479				1,941		13,420	13,480
Supply Inventory										323		323	
Total Assets	$ 1,193	6	2,180	1,715	78	39,359	216	6,926	216	9,897	3,859	65,645	58,402
Liabilities and Fund Equity													
Accounts Payable	$ 2	2	12							2,173		2,189	1,412
Accrued Payroll	34		2							137		173	196
Distributions Payable						6,541						6,541	6,137
Due to Other Funds			1,941							11,479		13,420	13,141
Due to State Treasury	1,157	4		1,715		32,818	216	6,926	216	(3,972)	3,859	42,939	37,597
Refunds Payable										468		468	171
Total Liabilities	$ 1,193	6	1,955	1,715		39,359	216	6,926	216	10,285	3,859	65,730	58,654
Fund Balance	$												
Reserve for Encumbrances			6									6	
Reserve for Supply Inventory										323		323	
Undesignated			219		78					(711)		(414)	(252)
Total Fund Equity			225		78					(388)		(85)	(252)
Total Liabilities and Fund Balance	$ 1,193	6	2,180	1,715	78	39,359	216	6,926	216	9,897	3,859	65,645	58,402

This statement only includes those funds with an asset and liability balance at June 30, 1988. Those funds that did not have a balance at June 30, 1988 are:

Blind Pension Fund;
Children's Trust Fund;
Crime Victim's Compensation Fund;
Grade Crossing Fund;
Petroleum Inspection Fees Fund;
State Land Survey Program Fund;
Worker's Compensation Fund; and
Worker's Compensation--Second Injury Fund.

The accompanying Notes to the Financial Statements are an integral part of this statement.

DEPARTMENT OF REVENUE
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCE
YEAR ENDED JUNE 30, 1988
(In thousands)

Unaudited

	BLIND PENSION	CHILDREN TRUST	CONS COMM	CRIME VICTIMS COMP	DEPT OF REVENUE FEDERAL	DEPT OF REVENUE INFORM	FAIR SHARE	FEDERAL AWARDED FUNDS	GRADE CROSSING	MOTOR FUEL TAX	PARKS SALES TAX	PETROLEUM INSPECT FEES	SCHOOL DISTRICT TRUST	SOIL AND WATER SALES TAX	STATE HIGHWAY DEPT	STATE LAND SURVEY PROGRAM	STATE SCHOOL MONIES	WORKERS COMP	WORKERS COMP-- SECOND INJURY	TOTAL 1988	TOTAL 1987 (Note 8)
Revenues																					
Appropriations	$		326		527					80,300					28,934			720	30	110,837	86,406
License, Permits & Fees				1,643						81,499		348			119,682	696				203,868	193,726
Motor Fuel Tax										355,882										355,882	226,133
Sales and Use Tax			49,920							86,086	19,798		371,908	19,798	23,619					571,129	561,768
Sales of Information						2,300									1,941					4,241	3,662
Other Revenues	10,876	1	5		97		26,112	78	556		2		42	2	66		56,791	9,988	14,342	118,540	113,907
Total	$ 10,876	1	50,251	1,643	624	2,300	26,112	78	556	603,767	19,800	348	371,950	19,800	174,224	696	56,791	10,708	14,372	1,364,497	1,185,602
Provision for Transmittal to State Treasury	$ 10,876	1	49,925	1,643	97		26,112		556	523,467	19,800	348	371,950	19,800	145,290	696	56,791	9,988	14,342	1,251,282	1,097,105
Net Revenues	$ 0	0	326	0	527	2,300	0	78	0	80,300	0	0	0	0	28,934	0	0	720	30	113,215	88,497
Expenditures																					
Personal Service	$		277		61	130									16,648					17,116	16,540
Expense and Equipment			49		23	225									11,522					11,819	11,956
Motor Fuel Tax Refund										76,175										76,175	56,164
Workers Compensation Refunds																		720	29	749	1,176
Total Expenditures	$ 0	0	326	0	84	355	0	0	0	76,175	0	0	0	0	28,170	0	0	720	29	105,859	85,836
Revenues Over (Under) Expenditures Before Lapsed Balances	$ 0	0	0	0	443	1,945	0	78	0	4,125	0	0	0	0	764	0	0	0	1	7,356	2,661
Lapsed Balances	$				443					4,125					1,002				1	5,571	497
Revenues Over (Under) Expenditures	$ 0	0	0	0	0	1,945	0	78	0	0	0	0	0	0	(238)	0	0	0	0	1,785	2,164
Other Financing Sources (Uses)																					
Provision for Transfer to General and Highway Department Funds(Note 1)	$					(1,941)														(1,941)	(1,708)
Excess of Revenues Over (Under) Expenditures and Other Uses	$ 0	0	0	0	0	4	0	78	0	0	0	0	0	0	(238)	0	0	0	0	(156)	456
Beginning Fund Balance						215									(473)					(258)	(708)
Reserve for Encumbrances						6														6	
Reserve for Supply Inventory															323					323	
Ending Fund Balance	$ 0	0	0	0	0	225	0	78	0	0	0	0	0	0	(388)	0	0	0	0	(85)	(252)

The accompanying Notes to the Financial Statements are an integral part of this statement.

The Agency funds are used to account for assets held by the Department as agent for other governments and funds.

Bank Taxes Holding Fund: This fund holds monies until they become identifiable to a particular tax type. Banks may file their franchise tax (a state tax), and their financial institutions tax (a local tax), on one tax return. Checks containing both a state and local tax payment or estimated payment are deposited to this fund and transferred to the appropriate fund when available and/or identifiable. The franchise tax portion is transferred to the General Revenue Fund—State. The financial institutions tax portion is transferred to the Financial Institutions Tax Fund.

Cigarette Tax Fund: This fund, as authorized by Chapters 66.340, 66.350, and 210.320, RSMo, receives cigarette tax money that is collected for Jackson County and St. Louis County. Both these counties impose a two and one-half mills per cigarette tax (five cents per pack of twenty cigarettes) on cigarette sales. The Department collects the tax and disburses it back to the political subdivisions within the counties.

County Aid Road Trust Fund: This fund, as authorized by Article IV, Section 30(a), Constitution of Missouri, receives transfers from the Motor Fuel Tax Fund and distributes these transfers (by use of an appropriation) to all counties within the state.

Error Wrap Fund: This fund receives sales tax monies which cannot be immediately identifiable to a particular sales tax type (local sales tax, protested tax, and state sales tax). Once the related return is processed, the taxes are transferred to the appropriate fund(s).

Financial Institution Taxes Fund: This fund receives monies from the following taxes:

Intangible Tax: Monies are generated from the collection of bank, credit institution, and farmers cooperative credit association taxes. As authorized by Chapters 148.065 and 148.080, RSMo, ninety-eight percent of the collected taxes are remitted to the counties, while the remaining two percent is remitted to the General Revenue Fund—State for a collection fee.

Credit Union Tax: Monies are generated from the collection of credit union taxes. As authorized by Chapters 148.660 and 148.670, RSMo, ninety-eight percent of the collected taxes is remitted to the counties, while the remaining two percent is remitted to the General Revenue Fund—State for a collection fee.

Savings Association Tax: Monies are generated from the collection of savings and loan association taxes. As authorized by Chapters 148.660 and 148.670, RSMo, ninety-eight percent of the collected taxes is remitted to the counties, while the remaining two percent is remitted to the General Revenue Fund—State for a collection fee.

International Registration Plan Fund: As authorized by Section 301.277, RSMo, the Department collects reciprocity fees to be paid to other states. The Department collects these fees during the course of its normal activities and remits them to this fund upon receipt.

KCMSD Surcharge Tax Fund: This fund, authorized by a U.S. District Court in Jenkins vs. State of Missouri (No. 77-0420-CV-W-4) September 15, 1987, receives a surcharge tax and distributes the taxes and interest to the Kansas City Missouri School District.

Local Motor Vehicle Sales Tax Fund: This fund is a depository collection account for the local sales taxes collected by the Department at the Motor Vehicle fee and branch offices. This money is transferred to the Local Sales Tax Fund for distribution to the political subdivisions. The monies received into this fund are generated by the taxes listed under the Local Sales Tax Fund.

Local Sales Tax Fund: This fund receives money from the following taxes:

City Sales Tax Trust Fund: This fund, as authorized by Chapter 94.550, RSMo, receives collections generated from city sales taxes, and subsequently, distributes the taxes and interest to the cities.

Public Mass Transportation Sales Tax Trust Funds: These funds, as authorized by Chapters 92.410, 94.625, and 94.725, RSMo, receive collections generated from public mass transportation sales taxes, and subsequently, distributes the taxes and interest to the public mass transportation systems.

St. Louis County Sales Tax Trust Fund: This fund, as authorized by Chapter 66.620, RSMo, receives collections generated from St. Louis County sales tax collections, and subsequently, distributes the taxes and interest to St. Louis County and cities within the county.

County Sales Tax Trust Fund: This fund, as authorized by Chapter 67.525, RSMo, receives collections generated from county sales tax collections, and subsequently, distributes the taxes and interest to the counties.

County Construction Sales Tax Trust Fund: This fund, as authorized by Chapter 67.570, RSMo, receives collections generated from an additional St. Charles County sales tax, and subsequently, distributes the taxes and interest to St. Charles County.

County Correctional Facility Sales Tax Trust Fund: This fund, as authorized by Chapter 67.594, RSMo, receives collections generated from an additional Buchanan County sales tax, and subsequently, distributes the taxes and interest to Buchanan County.

County Alternate Sales Tax Trust Fund: This fund, as authorized by Chapter 67.712, RSMo, receives collections generated by county capital improvement sales taxes, and subsequently, distributes the taxes and interest to the counties. (The transactions of the County Storm, Water, and Public Works Sales Tax Trust Fund, as authorized by Chapter 67.729, RSMo, are also included.)

City Alternate Sales Tax Trust Fund: This fund, as authorized by Chapter 92.073, RSMo, receives collections generated from an additional City of St. Louis sales tax, and subsequently, distributes the taxes and interest to the City of St. Louis.

Motor Fuel Bond Fund: This fund, authorized by Chapter 142.462, RSMo, receives cash bonds from taxpayers. Bond proceeds are invested and are either refunded to the taxpayer when the business operations are discontinued, along with interest accrued at five and one-fourth percent on an annual basis, or forfeited and deposited in the Motor Fuel Tax Fund.

One Stop Regional Permit: This fund, as authorized by Section 301.277, RSMo, receives one time reciprocity fees and distributes the fees back to other states.

Protested Sales Taxes Funds: These funds, as authorized by Chapter 144.700, RSMo, receive sales taxes paid under protest. The three percent General Revenue portion of state sales taxes paid under protest is transferred to the General Revenue Fund—State. All other state and local sales taxes paid under protest are deposited into interest bearing bank accounts. Protested sales taxes and the related earned interest are either returned to the taxpayer or remitted to the state and the appropriate political subdivisions based upon decisions reached by the Administrative Hearing Commission or various courts.

Safety Responsibility Custody Fund: This is a fund established to receive deposits from uninsured motorists involved in motor vehicle accidents. Disbursements from this fund are made to pay claims by other parties involved in the accident or to refund deposits to depositors one year or more after the accident date, if all legal requirements are fulfilled. Interest earned on the investment of this fund's deposits is remitted to the General Revenue Fund—State.

DEPARTMENT OF REVENUE
COMBINING STATEMENT OF CHANGES IN ASSETS
AND LIABILITIES--ALL AGENCY FUNDS
(In thousands)

Unaudited

	BALANCES JULY 1, 1987	ADDITIONS	DEDUCTIONS	BALANCES JUNE 30, 1988
BANK TAXES HOLDING				
ASSETS				
Cash and Cash Equivalents	$ 1,743	27,907	21,575	8,075
Interest Receivable	1	154	153	2
Total Assets	$ 1,744	28,061	21,728	8,077
LIABILITIES				
Funds held in Trust	$ 1,744	28,061	21,728	8,077
Total Liabilities	$ 1,744	28,061	21,728	8,077
CIGARETTE TAX				
ASSETS				
Cash and Cash Equivalents	$ 807	8,523	8,570	760
Interest Receivable	0	40	40	0
Total Assets	$ 807	8,563	8,610	760
LIABILITIES				
Due to Other Funds	$ 8	85	85	8
Due to Other Entities	799	8,437	8,484	752
Total Liabilities	$ 807	8,522	8,569	760
COMPLIANCE CLEARING				
ASSETS				
Cash and Cash Equivalents	$ 0	11,497	8,976	2,521
Interest Receivable	0	74	74	0
Total Assets	$ 0	11,571	9,050	2,521
LIABILITIES				
Funds held in Trust	$ 0	11,571	9,050	2,521
Total Liabilities	$ 0	11,571	9,050	2,521

DEPARTMENT OF REVENUE
COMBINING STATEMENT OF CHANGES IN ASSETS
AND LIABILITIES--ALL AGENCY FUNDS
(In thousands)

Unaudited

	BALANCES JULY 1, 1987	ADDITIONS	DEDUCTIONS	BALANCES JUNE 30, 1988
COUNTY AID ROAD TRUST				
ASSETS				
Appropriations Receivable	$ 3,308	53,000	51,947	4,361
Total Assets	$ 3,308	53,000	51,947	4,361
LIABILITIES				
Due to Other Entities	$ 3,308	53,000	51,947	4,361
Total Liabilities	$ 3,308	53,000	51,947	4,361
ERROR WRAP				
ASSETS				
Cash and Cash Equivalents	$ 1,620	271,846	272,833	633
Interest Receivable	0	229	229	0
Total Assets	$ 1,620	272,075	273,062	633
LIABILITIES				
Funds held in Trust	$ 1,620	272,075	273,062	633
Total Liabilities	$ 1,620	272,075	273,062	633
FINANCIAL INSTITUTIONS TAX				
ASSETS				
Cash and Cash Equivalents	$ 17,270	24,881	19,236	22,915
Interest Receivable	11	893	899	5
Accounts Receivable	0	33,722	23,981	9,741
Total Assets	$ 17,281	59,496	44,116	32,661
LIABILITIES				
Due to Other Funds	$ 333	674	362	645
Due to Other Entities	16,948	33,941	18,873	32,016
Total Liabilities	$ 17,281	34,615	19,235	32,661

DEPARTMENT OF REVENUE
COMBINING STATEMENT OF CHANGES IN ASSETS
AND LIABILITIES--ALL AGENCY FUNDS
(In thousands)

Unaudited

	BALANCES JULY 1, 1987	ADDITIONS	DEDUCTIONS	BALANCES JUNE 30, 1988
INTERNATIONAL REGISTRATION PLAN FUND				
ASSETS				
Cash and Cash Equivalents	$ 117	17,607	17,627	97
Interest Receivable	0	47	47	0
Total Assets	$ 117	17,654	17,674	97
LIABILITIES				
Due to Other Funds	$ 1	47	47	1
Due to Other Entities	116	17,560	17,580	96
Total Liabilities	$ 117	17,607	17,627	97
KCMSD SURCHARGE TAX FUND				
ASSETS				
Cash and Cash Equivalents	$ 0	27,217	26,914	303
Interest Receivable	0	44	44	0
Total Assets	$ 0	27,261	26,958	303
LIABILITIES				
Due to Other Entities	$ 0	27,261	26,958	303
Total Liabilities	$ 0	27,261	26,958	303
LOCAL MOTOR VEHICLE SALES TAX				
ASSETS				
Cash and Cash Equivalents	$ 2,316	68,804	69,853	1,267
Interest Receivable	1	111	112	0
Accounts Receivable	1,100	68,797	68,692	1,205
Total Assets	$ 3,417	137,712	138,657	2,472
LIABILITIES				
Due to Other Funds	$ 3,417	68,908	69,853	2,472
Total Liabilities	$ 3,417	68,908	69,853	2,472

DEPARTMENT OF REVENUE
COMBINING STATEMENT OF CHANGES IN ASSETS
AND LIABILITIES--ALL AGENCY FUNDS
(In thousands)

Unaudited

	BALANCES JULY 1, 1987	ADDITIONS	DEDUCTIONS	BALANCES JUNE 30, 1988
LOCAL SALES TAX				
ASSETS				
Cash and Cash Equivalents	$ 51,366	615,347	611,443	55,270
Interest Receivable	19	1,817	1,826	10
Accounts Receivable	12,384	550,223	545,718	16,889
Allowance for Doubtful Accounts	(4,022)	(5,193)	(4,022)	(5,193)
Due from Other Funds	3,417	68,907	69,853	2,471
Total Assets	$ 63,164	1,231,101	1,224,818	69,447
LIABILITIES				
Due to Other Funds	$ 597	6,186	6,114	669
Due to Other Entities	62,567	681,392	675,181	68,778
Total Liabilities	$ 63,164	687,578	681,295	69,447
MOTOR FUEL BOND				
ASSETS				
Cash and Cash Equivalents	$ 683	426	195	914
Interest Receivable	0	46	46	0
Total Assets	$ 683	472	241	914
LIABILITIES				
Funds held in Trust	$ 683	472	241	914
Total Liabilities	$ 683	472	241	914
ONE STOP REGIONAL PERMIT				
ASSETS				
Cash and Cash Equivalents	$ 0	4	4	0
Total Assets	$ 0	4	4	0
LIABILITIES				
Due to Other Entities	$ 0	4	4	0
Total Liabilities	$ 0	4	4	0

DEPARTMENT OF REVENUE
COMBINING STATEMENT OF CHANGES IN ASSETS
AND LIABILITIES--ALL AGENCY FUNDS
(In thousands)

Unaudited

	BALANCES JULY 1, 1987	ADDITIONS	DEDUCTIONS	BALANCES JUNE 30, 1988
PROTESTED SALES TAX				
ASSETS				
Cash and Cash Equivalents	$ 10,696	3,269	764	13,201
Interest Receivable	5	710	713	2
Total Assets	$ 10,701	3,979	1,477	13,203
LIABILITIES				
Funds held in Trust	$ 10,701	3,979	1,477	13,203
Total Liabilities	$ 10,701	3,979	1,477	13,203
SAFETY RESPONSIBILITY				
ASSETS				
Cash and Cash Equivalents	$ 468	759	397	830
Interest Receivable	0	14	14	0
Total Assets	$ 468	773	411	830
LIABILITIES				
Funds held in Trust	$ 468	759	397	830
Total Liabilities	$ 468	759	397	830
TOTALS-ALL AGENCY FUNDS (Memorandum Only)				
ASSETS				
Cash and Cash Equivalents (Note 2)	$ 87,086	1,078,087	1,058,387	106,786
Interest Receivable	37	4,179	4,197	19
Accounts Receivable	13,484	652,742	638,391	27,835
Allowance for Doubtful Accounts	(4,022)	(5,193)	(4,022)	(5,193)
Appropriations Receivable	3,308	53,000	51,947	4,361
Due from Other Funds	3,417	68,987	69,853	2,471
Total Assets	$ 103,310	1,851,722	1,818,753	136,279
LIABILITIES				
Due to Other Funds	$ 4,356	75,900	76,461	3,795
Due to Other Entities	83,738	821,595	799,027	106,306
Funds held in Trust	15,216	316,917	305,955	26,178
Total Liabilities	$ 103,310	1,214,412	1,181,443	136,279

The accompanying Notes to the Financial Statements are an integral part of this statement.

DEPARTMENT OF REVENUE

Unaudited

COMBINING STATEMENT OF APPROPRIATIONS (REVISED) AND EXPENDITURES--
BUDGETARY BASIS (Note 5)
(In thousands)

	FOR THE YEAR ENDED JUNE 30, 1988			1987		
	APPROP.	EXPEND.	LAPSED BALANCES	APPROP.	EXPEND.	LAPSED BALANCES
GENERAL FUND--STATE						
Division of Administration						
Personal Service	$ 945	848	97	832	744	88
Expense and Equipment	2,034	1,922	112	1,948 a	1,948	0
Total	$ 2,979	2,770	209	2,780	2,692	88
Division of Information Systems						
Personal Service	$ 1,733	1,681	52	1,682	1,554	128
Expense and Equipment	1,555	1,327	228	1,465	1,380	85
Total	$ 3,288	3,008	280	3,147	2,934	213
Division of Taxation						
Personal Service	$ 7,206	7,191	15	7,132	7,116	16
Expense and Equipment	1,613 b	1,256	357	1,253 c	1,253	0
Pay Agency Collection Fees	495	495	0	265 d	155	110
Pay Fees to Counties from Prosecuting Attorneys	700	697	3	1,000	675	325
Payment of Fees	275 e	257	18	159 f	159	0
Total	$ 10,289	9,896	393	9,809	9,358	451
Division of Compliance						
Personal Service	$ 5,732	5,404	328	5,689	5,518	171
Expense and Equipment	1,283	1,108	175	1,301	1,161	140
Dues to State Tax Commission	39	31	8	70	36	34
Total	$ 7,054	6,543	511	7,060	6,715	345
Tax refund	$ 248,000	208,997	39,003	255,500	254,902	598
Assessment Expenditures	11,815	11,527	288	17,071	16,573	498
General Fund--State Total	$ 283,425	242,741	40,684	295,367	293,174	2,193

See page 27 for explanation of references on appropriations.

DEPARTMENT OF REVENUE

COMBINING STATEMENT OF APPROPRIATIONS (REVISED) AND EXPENDITURES--
BUDGETARY BASIS (Note 5)
(In thousands)

Unaudited

	FOR THE YEAR ENDED JUNE 30, 1988			1987		
	APPROP.	EXPEND.	LAPSED BALANCES	APPROP.	EXPEND.	LAPSED BALANCES
STATE HIGHWAY DEPARTMENT FUND						
Division of Administration						
Personal Service	$ 2,319	2,232	87	2,034 g	2,027	7
Expense and Equipment	3,140	3,045	95	3,260 h	3,260	0
Total	$ 5,459	5,277	182	5,294	5,287	7
Division of Information Systems						
Personal Service	$ 2,750	2,655	95	2,543 i	2,541	2
Expense and Equipment	2,689	2,557	132	2,788	2,757	31
Total	$ 5,439	5,212	227	5,331	5,298	33
Division of Taxation						
Personal Service	$ 437	435	2	436	422	14
Expense and Equipment	33	32	1	33	33	0
Total	$ 470	467	3	469	455	14
Division of MV/DL Excl. Branch Office						
Personal Service	$ 7,558	7,270	288	7,133 k	7,105	28
Expense and Equipment	4,965 j	4,858	107	4,889 l	4,889	0
Branch Office						
Personal Service	2,980	2,970	10	2,893	2,882	11
Expense and Equipment	437	437	0	618 m	618	0
Total	$ 15,940	15,535	405	15,533	15,494	39
Highway Reciprocity Commission						
Personal Service	$ 597	594	3	586	579	7
Expense and Equipment	319	256	63	360	350	10
Total	$ 916	850	66	946	929	17

See page 27 for explanation of references on appropriations.

DEPARTMENT OF REVENUE

COMBINING STATEMENT OF APPROPRIATIONS (REVISED) AND EXPENDITURES--
BUDGETARY BASIS (Note 5)
(In thousands)

Unaudited

	FOR THE YEAR ENDED JUNE 30, 1988			1987		
	APPROP.	EXPEND.	LAPSED BALANCES	APPROP.	EXPEND.	LAPSED BALANCES
STATE HIGHWAY DEPARTMENT FUND (CONTINUED)						
Division of Compliance						
Personal Service	$ 569	491	78	564 n	564	0
Expense and Equipment	141	101	40	184 o	184	0
Total	$ 710	592	118	748	748	0
Refund of any tax or fee credited to State Highway Department Fund	$ 12,940	12,776	164	8,547	8,389	158
State Highway Department Fund Total	$ 41,874	40,709	1,165	36,868	36,600	268
CONSERVATION COMMISSION FUND						
Division of Taxation						
Personal Service	$ 277	277	0	269	262	7
Expense and Equipment	49	49	0	49	49	0
Conservation Commission Fund Total	$ 326	326	0	318	311	7
DEPARTMENT INFORMATION FUND						
Division of Administration						
Expense and Equipment	$ 133	133	0	75 p	75	0
Division of Information Systems						
Personal Service	$ 104	104	0	101	95	6
Expense and Equipment	79	57	22	54	51	3
Total	$ 183	161	22	155	146	9
Division of Taxation						
Expense and Equipment	$ 35	35	0	35 q	35	0
Department Information Fund Total	$ 351	329	22	265	256	9

See page 27 for explanation of references on appropriations.

DEPARTMENT OF REVENUE

COMBINING STATEMENT OF APPROPRIATIONS (REVISED) AND EXPENDITURES--
BUDGETARY BASIS (Note 5)
(In thousands)

Unaudited

	FOR THE YEAR ENDED JUNE 30, 1988			1987		
	APPROP.	EXPEND.	LAPSED BALANCES	APPROP.	EXPEND.	LAPSED BALANCES
MOTOR FUEL TAX FUND						
Motor Fuel Tax Refund	$ 80,300	76,175	4,125	56,503	56,164	339
COUNTY AID ROAD TRUST FUND						
Gasoline Taxes to Counties	$ 53,000	50,783	2,217	37,670	37,443	227
DEPARTMENT OF REVENUE FEDERAL FUND						
Division of Information Systems						
Personal Service	$ 141	12	129	0	0	0
Expense and Equipment	212	0	212	0	0	0
Total	$ 353	12	341	0	0	0
Division of MV/DL Excl. Branch Office						
Personal Service	$ 55	49	6	53	46	7
Expense and Equipment	118	23	95	5	0	5
Total	173	72	101	58	46	12
Department of Revenue Federal Fund Total	$ 526	84	442	58	46	12
WORKERS COMPENSATION FUND						
Refunds--Overpayment and Errors	$ 720	720	0	1,159 r	1,159	0
WORKERS COMPENSATION--SECOND INJURY FUND						
Refunds--Overpayment and Errors	$ 30	29	1	48 s	17	31
TOTAL (Memorandum Only)	$ 460,552	411,896	48,656	428,256	425,170	3,086

See page 27 for explanation of references on appropriations.

DEPARTMENT OF REVENUE

Unaudited

FOOTNOTES TO THE

COMBINING STATEMENT OF APPROPRIATIONS (REVISED) AND EXPENDITURES--

BUDGETARY BASIS (Note 5)

FOR THE YEARS ENDED JUNE 30, 1988 AND 1987

The references indicate the appropriation is or includes a supplemental appropriation. The amounts of the supplements are listed below.

Reference	Supplemental Appropriation Amount
a	$ 86,884
b	357,192
c	12,418
d	165,000
e	70,673
f	39,922
g	81,384
h	473,047
i	65,000
j	55,954
k	147,863
l	404,140
m	94,728
n	99,720
o	46,550
p	40,000
q	35,000
r	1,158,937
s	48,289

The accompanying Notes to the Financial Statements are an integral part of this statement.

The General Fixed Assets Account Group is a self-balancing group of accounts which account for the general fixed assets of the Department.

DEPARTMENT OF REVENUE
SCHEDULE OF GENERAL FIXED ASSET-BY SOURCE
YEAR ENDED JUNE 30, 1988
(In thousands)

Unaudited

	EDP EQUIPMENT	OTHER EQUIPMENT AND FURNITURE	TOTAL
INVESTMENT IN GENERAL FIXED ASSETS FROM:			
General Revenue Fund	$ 2,960	1,768	4,728
State Highway Department Fund	4,441	2,755	7,196
DOR Federal Fund		2	2
Total Investment in General Fixed Assets	$ 7,401	4,525	11,926

The accompanying Notes to the Financial Statements are an integral part of this statement.

DEPARTMENT OF REVENUE
STATEMENT OF GENERAL FIXED ASSETS-
BY FUNCTION AND ACTIVITY
YEAR ENDED JUNE 30, 1988
(In thousands)

Unaudited

	EDP EQUIPMENT	OTHER EQUIPMENT AND FURNITURE	TOTAL
Division of Administration	$ 834	1,227	2,061
Division of Information Systems	1,391	195	1,586
Division of Motor Vehicle & License -			
Excluding Branch Office	1,108	1,193	2,301
Branch Office	1,611	245	1,856
Division of Taxation	757	999	1,756
Division of Compliance	1,498	556	2,054
Highway Reciprocity Commission	202	110	312
Total Investment in General Fixed Assets	$ 7,401	4,525	11,926

The accompanying Notes to the Financial Statements are an integral part of this statement.

DEPARTMENT OF REVENUE
SCHEDULE OF CHANGES IN GENERAL FIXED
ASSETS-BY FUNCTION AND ACTIVITY
YEAR ENDED JUNE 30, 1988
(In thousands)

Unaudited

	GENERAL FIXED ASSETS JULY 1, 1987	ADDITIONS	DELETIONS	GENERAL FIXED ASSETS JUNE 30, 1988
Division of Administration	$ 1,802	702	443	2,061
Division of Information Systems	1,661	465	540	1,586
Division of Motor Vehicle & License -				
Exeluding Branch Office	1,971	386	56	2,301
Branch Office	1,567	360	71	1,856
Division of Taxation	1,519	274	37	1,756
Division of Compliance	1,628	511	85	2,054
Highway Reciprocity Commission	277	62	27	312
Total Investment in General Fixed Assets	$ 10,425	2,760	1,259	11,926

The accompanying Notes to the Financial Statements are an integral part of this statement.

The General Long-Term Debt Account Group is a self-balancing group of accounts which account for the unmatured general long-term debt of the Department.

DEPARTMENT OF REVENUE
SCHEDULE OF CHANGES IN GENERAL LONG-TERM DEBT
YEAR ENDED JUNE 30, 1988
(In thousands)

Unaudited

	BALANCES JULY 1, 1987	ADDITIONAL COMPENSATED ABSENCES PAYABLE	DECREASE IN LEASE/PURCHASE PAYABLE	BALANCES JUNE 30, 1988
Amount to be Provided for Retirement of Long-Term Debt	1,925	137	76	1,986

The accompanying Notes to the Financial Statements are an integral part of this statement.

DEPARTMENT OF REVENUE
COMPARATIVE STATEMENT OF EXPENSE & EQUIPMENT EXPENDITURES
BY SUBCLASS
(In thousands)

Unaudited

	YEAR ENDED JUNE 30,				
	1988	1987	1986	1985	1984
Travel and Vehicle Expense	$ 965	1,051	1,173	1,243	1,086
Transportation Equipment Purchase	70	40	52	146	0
Office Expense	3,176	3,282	2,531	2,617	2,357
Communication Expense	4,280	4,562	4,470	4,088	4,063
Office and Communication Equipment Purchase	634	426	447	651	598
Institutional and Physical Plant Expense	797	887	905	552	388
Institutional and Physical Plant Purchase	85	66	152	55	72
Professional Services	152	107	108	196	311
Data Processing Expense and Equipment	4,200	4,758	5,384	3,064	1,945
Other Expense	2,835	2,865	2,749	2,142	2,008
TOTAL	$ 17,194	18,044	17,971	14,754	12,828

The accompanying Notes to the Financial Statements are an integral part of this statement.

DEPARTMENT OF REVENUE
COMPARATIVE STATEMENT OF EXPENDITURES
BY DIVISION
(In thousands)

Unaudited

	YEAR ENDED JUNE 30,				
	1988	1987	1986	1985	1984
DIVISION OF ADMINISTRATION					
Personal Service	$ 3,080	2,770	2,030	1,662	1,435
Expense and Equipment	5,100	5,283	4,027	3,713	4,018
Telephone/Telegraph	0	0	840	857	0
Non-Recurring Expenditures	0	0	1,507	0	0
TOTAL	$ 8,180	8,053	8,404	6,232	5,453
DIVISION OF INFORMATION SYSTEMS					
Personal Service	$ 4,451	4,189	3,972	3,586	3,090
Expense and Equipment	3,941	4,188	3,489	2,817	1,710
TOTAL	$ 8,392	8,377	7,461	6,403	4,800
DIVISION OF MOTOR VEHICLE & LICENSING- EXCLUDING BRANCH OFFICES					
Personal Service	$ 7,320	7,151	6,904	6,022	4,878
Expense and Equipment	4,881	4,889	4,460	4,006	4,065
TOTAL	$ 12,201	12,040	11,364	10,028	8,943
BRANCH OFFICES					
Personal Service	$ 2,970	2,883	2,596	2,526	2,356
Expense and Equipment	437	618	454	361	337
TOTAL	$ 3,407	3,501	3,050	2,887	2,693
DIVISION OF TAXATION					
Personal Service	$ 7,902	7,800	7,070	6,205	5,364
Expense and Equipment	1,372	1,370	1,297	1,446	1,495
TOTAL	$ 9,274	9,170	8,367	7,651	6,859
DIVISION OF COMPLIANCE					
Personal Service	$ 5,895	6,082	5,382	4,747	3,852
Expense and Equipment	1,209	1,345	1,366	1,151	913
TOTAL	$ 7,104	7,427	6,748	5,898	4,765
HIGHWAY RECIPROCITY COMMISSION					
Personal Service	$ 594	579	534	399	376
Expense and Equipment	256	350	530	402	290
TOTAL	$ 850	929	1,064	801	666
TOTAL EXPENDITURES	$ 49,408	49,497	46,458	39,900	34,179

The accompanying Notes to the Financial Statements are an integral part of this statement.

DEPARTMENT OF REVENUE

Unaudited

COMPARATIVE STATEMENT OF PROGRAM SPECIFIC DISTRIBUTIONS

(In thousands)

	YEAR ENDED JUNE 30,				
	1988	1987	1986	1985	1984
Pay Agency Collection Fees	$ 495	155	51	66	0
Pay Fees to Counties from Prosecuting Attorneys	697	675	757	382	0
Pay Fees to Counties for Liens	257	159	59	0	0
Refunds for Overpayment of Tax	208,997	254,902	226,738	211,802	185,878
Refunds of Tax Credit to the State Highway Department Fund	940	547	351	316	316
Refunds of Motor Fuel Taxes	11,836	7,842	7,595	7,217	6,113
Distribution to Cities of Funds Accruing to the Motor Fuel Tax Fund	76,175	56,164	44,271	51,973	37,778
Receipts from Gasoline Taxes for Distribution to Counties	50,783	37,442	29,514	34,643	25,186
Payment of Dues to the Multi-State Tax Commission	31	36	29	0	0
Assessment and Assessors Compensation	0	4,368	5,398	5,387	4,420
General Reassessment	0	1,100	1,849	10,722	17,901
State Share of Reassessment	0	104	2,030	0	0
Continuing Assessment Costs	11,527	11,002	0	0	0
Kansas City Office Building Asbestos	0	0	8	200	0
Refunds and Overpayment and Errors of the Workers Compensation Fund	720	1,159	0	0	0
Refunds and Overpayment and Errors of the Workers Compensation--Second Injury Fund	29	17	0	0	0
TOTAL PROGRAM SPECIFIC DISTRIBUTIONS	$ 362,487	375,672	318,650	322,708	277,592

The accompanying Notes to the Financial Statements are an integral part of this statement.

DEPARTMENT OF REVENUE
CASH BONDS AND PROTESTED SALES TAX
IN CUSTODY OF STATE TREASURER
(In thousands)

Unaudited

	BALANCES JULY 1, 1987	ADDITIONS	DEDUCTIONS	BALANCES JUNE 30, 1988
CASH BONDS IN CUSTODY OF STATE TREASURER				
ASSETS				
Cash and Cash Equivalents	$ 20,022	4,945	3,183	21,784
Accounts Receivable	0	11	0	11
Total Assets	$ 20,022	4,956	3,183	21,795
LIABILITIES				
Due to Other Entities	$ 20,022	4,956	3,183	21,795
Total Liabilities	$ 20,022	4,956	3,183	21,795
PROTESTED SALES TAX IN CUSTODY OF STATE TREASURER				
ASSETS				
Cash and Cash Equivalents	$ 7,960	2,643	1,181	9,422
Accounts Receivable	0	1	0	1
Total Assets	$ 7,960	2,644	1,181	9,423
LIABILITIES				
Funds held in Trust	$ 7,960	2,644	1,181	9,423
Total Liabilities	$ 7,960	2,644	1,181	9,423

The accompanying Notes to the Financial Statements are an integral part of this statement.

The Statistical Section contains data relating to tax collections and distributions made by the Department of Revenue, in addition to activities of the Office of the State Treasurer.

These tables depict comparative data on fiscal year collections of major taxes administered by the Department.

Unaudited

TABLE 1

MAJOR TAXES ADMINISTERED - FISCAL YEAR 1988

Description, Disposition, and Tax Rate	Collections
FINANCIAL INSTITUTIONS TAXES:	
Banks - tax for the privilege of operating a bank in Missouri. Sections 148.010 - 148.110, RSMo. Disposition: 98% to home county of taxpayer; 2% to General Revenue. Tax Rate: 7% of net income, plus 1/20 of 1% of net assets or common stock, whichever is greater.	$ 21,041,017
Credit Institutions - tax for the privilege of operating a consumer credit or loan business in Missouri. Sections 148.120 - 148.230, RSMo. Disposition: 98% returned to home political subdivision; 2% to General Revenue. Tax Rate: 7% of net income.	305,456
Credit Unions - tax for privilege of operating a credit union in Missouri. Sections 148.610 - 148.710, RSMo. Disposition: 98% to home county of taxpayer; 2% to General Revenue. Tax Rate: 7% of net income.	164,905
Savings and Loan Association - tax for privilege of operating a savings and loan association in Missouri. Sections 148.610 - 148.710, RSMo. Disposition: 98% returned to home political subdivision; 2% to General Revenue. Tax Rate: 7% of net income.	2,469,866
Farmers Cooperative Credit Associations - intangible property tax on cooperative accounts. Section 148.540, RSMo. Disposition: 98% to home county of taxpayer; 2% to General Revenue. Tax Rate: 2% of taxable dividends credited to each account.	0
TOTAL	$ 23,981,244
FUEL TAX:	
Motor Fuel - tax on sale of motor fuel (gasoline) paid by fuel distributor and passed on to final purchaser. Sections 142.010 - 142.350, RSMo. Disposition: Through the Motor Fuel Tax Fund to various state funds and all counties and incorporated cities with a population greater than one hundred persons. Tax Rate: 11 cents per gallon.	$288,599,592
Special Fuel - tax on the sale of special fuel (primarily diesel fuel and LP), paid by either the fuel dealer or fuel user. Sections 142.362 - 142.621, RSMo. Disposition: Through the Motor Fuel Tax fund to various state funds and all counties and incorporated cities with a population greater than one hundred persons. Tax Rate: 11 cents per gallon.	62,436,413
TOTAL	$351,036,005

Unaudited

TABLE 1 CONTINUED

MAJOR TAXES ADMINISTERED - FISCAL YEAR 1988

Description, Disposition, and Tax Rate	Collections
INCOME TAX:	
Corporation - tax on a corporation's taxable income from Missouri sources. Chapter 143, RSMo. Disposition: General Revenue. Tax Rate: 5% of taxable income.	$ 239,204,281
Individual - tax on the taxable income of Missouri residents, and on taxable income earned in Missouri by non-residents. Chapter 143, RSMo. Disposition: General Revenue. Tax Rate: Graduated rates.	1,670,912,411
Corporation Franchise Tax - tax on all in and out of state corporations, based on assets apportioned to Missouri. Chapter 147, RSMo. Disposition: General Revenue. Tax Rate: .05% of total assets or capital stock of a corporation; minimum tax of $25. NOTE: Effective January 1, 1988, the Secretary of State's Office began collecting this tax. The $14,701,835 represents only collections made by the Department of Revenue.	14,701,835
TOTAL	$1,924,818,527
INSURANCE TAX:	
Premium Tax (Foreign) - tax on direct premiums received in Missouri by companies not organized under the laws of Missouri. Retaliatory tax is included. Chapter 148, RSMo. Disposition: General Revenue. Tax Rate: 2% of net premiums collected.	$ 118,790,128
Premium Tax (Domestic) - tax on direct premiums received in Missouri by companies organized under the laws of Missouri. Chapter 148, RSMo. Disposition: General Revenue. Tax Rate: 2% of net premiums collected.	3,028,457
Workers Compensation Insurance - tax on net premiums or net deposits. Tax on self-insurers included. Chapter 287, RSMo. Disposition: 70% to Worker's Compensation Fund for support of division of worker's compensation; 30% to Second Injury Fund. Effective January 1, 1987 - December 31, 1987, 100% deposited to Second Injury Fund. Tax Rate: 3% of net premiums.	17,884,381
Second Injury - tax for purpose of providing revenue for Second Injury Fund. Tax on self-insurers included. Chapter 287, RSMo. Disposition: 100% to Second Injury Fund. Tax Rate: 1% of total compensation, including medical costs, actually paid during calendar year.	6,445,623
TOTAL	$ 146,148,589
MISCELLANEOUS TAX:	
Bingo Gross Receipts Tax - a tax on receipts from bingo. Chapter 313, RSMo. Disposition: General Revenue. Tax Rate: 2 1/2%.	$ 2,986,634

TABLE 1 - CONTINUED

MAJOR TAXES ADMINISTERED - FISCAL YEAR 1988

Description, Disposition, and Tax Rate	Collections
Cigarette Tax - tax on the sale of cigarettes, paid by wholesaler and passed on to the final purchaser. Chapter 149, RSMo. Disposition: State School Monies Fund (4 1/2 mills/cigarette); Fair Share Fund (2 mills/cigarette). Tax Rate: 6 1/2 mills/cigarette; 13 cents per pack of 20.	$ 83,128,713
County Cigarette Tax - same as state cigarette tax; only St. Louis County has such a tax. Certain amounts are earmarked for law enforcement. Sections 66.340 - 66.380, RSMo. Disposition: 99% to St. Louis County and municipalities within the county, 1% to General Revenue. Tax Rate: Up to 2 1/2 mills/cigarette; 5 cents per pack of 20.	5,217,542
Estate Tax - tax on minimum credit for state death taxes allowed by Internal Revenue Code Section 2011 (or Section 2015) against federal estate tax. Effective January 1, 1981, tax applies only to estates of decedents dying in 1981 and later. Chapter 145, RSMo. Disposition: General Revenue. Tax Rate: No statutory rate.	29,357,561
Inheritance Tax - tax on the transfer of real and personal property of a decedent's estate. The Inheritance Tax law continues to apply fully to estates of decedents dying in 1980 and earlier. Chapter 145, RSMo. Disposition: General Revenue. Tax Rate: Variable from 1% to 30% of clear market value.	69,087
Parental School Cigarette Tax - same as state cigarette tax; only Jackson County has such a tax. Levied to support parental schools and other children's services. Section 210.320, RSMo. Disposition: 99% to Jackson County, 1% to General Revenue. Tax Rate: Up to 2 1/2 mills/cigarette; 5 cents per pack of 20.	3,265,239
TOTAL	$ 124,024,776
SALES TAX:	
STATE SALES/USE TAX	
Sales and Use Tax: Sales Tax - tax on the purchase price of tangible personal property sold at retail. Use Tax - tax on the value of tangible personal property not subject to sales tax. Chapter 144, RSMo. Disposition: General Revenue. Tax Rate: 3%.	$ 1,049,663,401
Conservation Sales and Use Tax - Additional state Sales/Use and Motor Vehicle Sales Tax. Article IV, Section 43, Missouri Constitution. Disposition: Conservation Commission Fund. Tax Rate: 1/8%.	49,766,949
Education Tax - "Proposition C" Sales/Use; Motor Vehicle Sales Tax. Sections 144.700 - 144.701, RSMo. Disposition: School District Trust Fund to be distributed to public school districts. Tax Rate: 1%.	371,845,508
Sales Tax - Motor Vehicle - tax on the purchase of any new or used motor vehicle or trailer. Section 144.070, RSMo. Disposition: 50% to Motor Fuel Tax Fund, 50% to General Revenue. Tax Rate: 3%.	117,246,128

Unaudited

TABLE 1 - CONTINUED

MAJOR TAXES ADMINISTERED - FISCAL YEAR 1988

Description, Disposition, and Tax Rate	Collections
Highway Use Tax - tax on motor vehicles purchased out-of-state and titled in Missouri; or a tax on the sale of a motor vehicle between individuals within Missouri. Section 144.440, RSMo. Disposition: State Highway Fund. Tax Rate: 3%.	$ 23,637,123
Soil and Water Conservation Tax - additional state sales/use and motor vehicle sales tax. Article IV, Section 47, Missouri Constitution. Disposition: 50% to Parks State Sales Tax; 50% to Soil State Sales Tax. Tax Rate: 1/10%.	42,821,808
TOTAL	$ 1,654,980,917
LOCAL SALES TAX	
City Sales Tax - a local sales tax with a base the same as the state sales tax. Sections 94.500 - 94.570, RSMo. Disposition: 99% to the taxing district; 1% to General Revenue. Tax Rate: 1/2%, 7/8%, or 1%.	$ 235,595,610
County Sales Tax - a local sales tax with a base the same as the state sales tax. Sections 67.500 - 67.545, RSMo. Disposition: 99% to the taxing district; 1% to General Revenue. Tax Rate: 1/4%, 3/8%, 1/2%, or 1%.	109,722,087
St. Louis County Sales Tax - a local sales tax with a base the same as the state sales tax. Sections 66.600 - 66.635, RSMo. Disposition: 99% to St. Louis County and municipalities within the county; 1% to General Revenue. Tax Rate: 1%.	96,341,760
Transportation Sales Tax - a local sales tax with a base the same as the state sales tax. Sections 94.600 - 94.755, RSMo. Disposition: 99% to the taxing district for transportation purposes; 1% to General Revenue. Tax Rate: 1/2%.	115,264,576
County Capital Improvement Sales Tax - a local sales tax with a base the same as the state sales tax. Section 67.770 - 67.727, RSMo. Disposition: 99% to the taxing jurisdiction; 1% to General Revenue. Tax Rate: 1/2%, 1/4%, 3/8%.	38,203,264
St. Charles County Capital Improvement Sales Tax - a local sales tax with a base the same as the state sales tax. Sections 67.550 - 67.580, RSMo. Disposition: 99% to the taxing jurisdiction; 1% to General Revenue. Tax Rate: 1/2%.	4,042,139
Buchanan County Capital Improvement Sales Tax - a local sales tax with a base the same as the state sales tax. Sections 67.590 - 67.596, RSMo. Disposition: 99% to the taxing jurisdiction; 1% to General Revenue. Tax Rate: 3/8%.	2,270,125
City Special Sales Tax - a local sales tax with a base the same as the state sales tax. Section 94.577, RSMo. Disposition: 99% to the taxing jurisdiction; 1% to General Revenue. Tax Rate: 1/2%.	12,473,440
TOTAL	$ 613,913,001

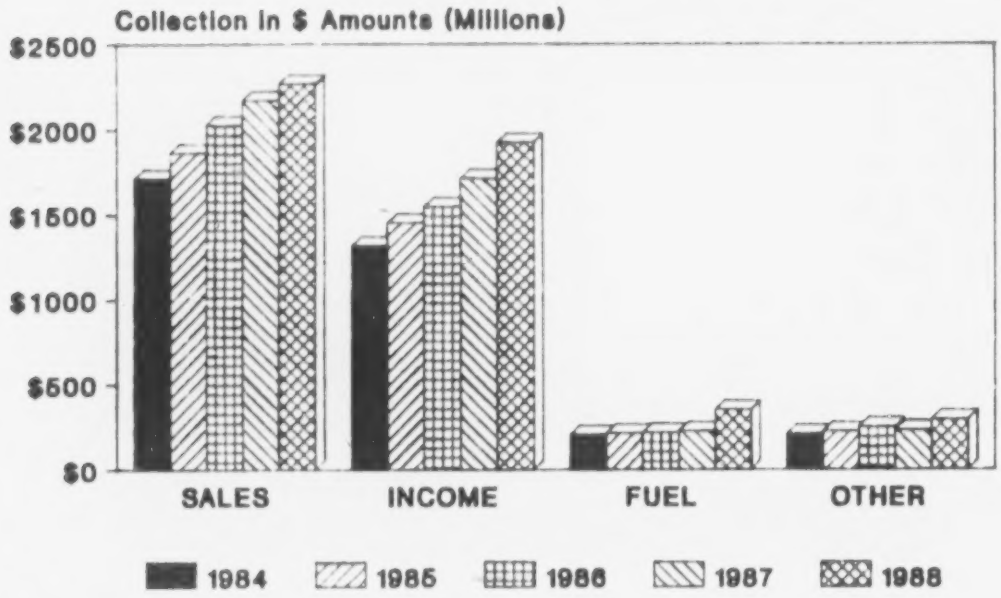
Unaudited

TABLE 2

FIVE-YEAR COLLECTION HISTORY

Tax	FY88	FY87	FY86	FY85	FY84
Financial Institutions Tax	$ 23,981,244	51,818,367	14,680,465	11,704,176	8,549,545
Fuel Tax	351,036,005	226,709,920	217,671,737	214,837,841	206,447,357
Income Tax	1,924,818,527	1,709,847,386	1,544,541,107	1,449,152,744	1,314,276,737
Insurance Tax	146,148,589	138,018,343	118,001,986	98,646,768	88,675,942
Miscellaneous Tax	124,024,776	41,430,535	119,744,544	115,984,799	113,272,386
State Sales/Use Tax	1,654,980,917	1,595,129,232	1,501,071,621	1,388,769,781	1,302,121,335
Local Sales Tax	613,913,100	576,459,444	526,484,174	475,838,107	407,967,555
TOTAL COLLECTIONS	$4,838,903,158	4,339,413,227	4,042,195,634	3,754,934,216	3,441,310,857

FISCAL YEAR
Five-Year Collection History



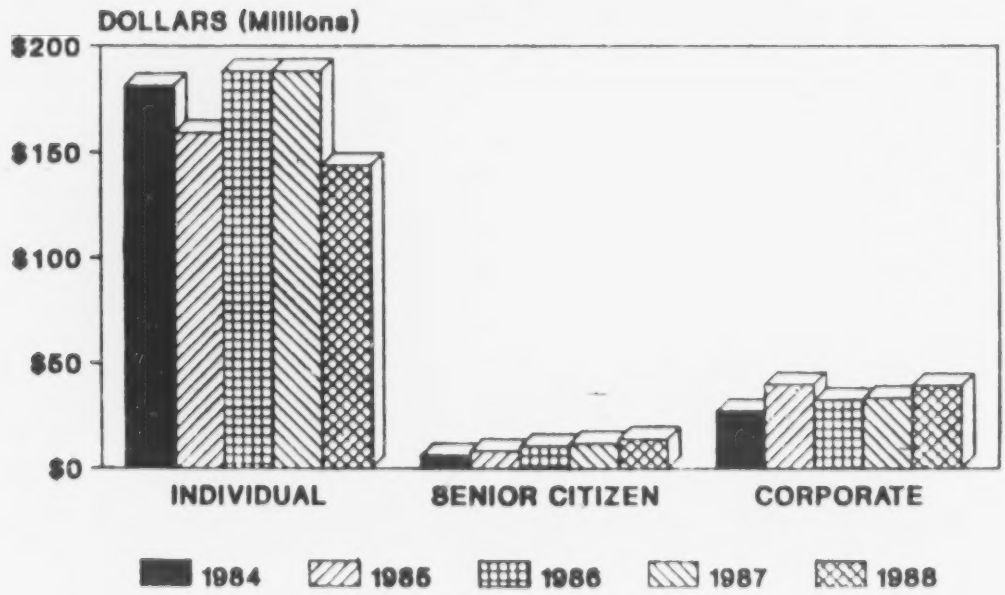
Unaudited

TABLE 3

FIVE-YEAR SUMMARY OF ACTIVITIES
INCOME TAX

Transaction Type	FY88	FY87	FY86	FY85	FY84
Individual Returns:					
Number Filed (all types)	2,332,942	2,258,251	2,157,349	2,111,018	2,038,202
Number of Refunds Made	1,129,707	1,298,347	1,317,965	1,249,840	1,534,113
Amount of Refunds	$143,872,492	187,926,149	187,776,758	159,136,360	181,029,770
Senior Citizens Tax Credits:					
Number of Claims Filed	62,008	56,253	50,784	47,802	45,519
Number of Refunds Made	56,214	51,241	48,617	47,802	43,935
Amount of Refunds	$ 14,030,364	11,965,689	10,614,993	8,381,705	6,192,390
Corporation Returns:					
Number Filed (Declarations)	56,987	59,204	58,081	57,474	50,567
Number Filed (Annual)	88,292	77,600	86,711	97,368	85,550
Amount of Refunds	$ 39,178,046	33,402,313	32,615,612	39,964,341	27,315,614

INCOME TAX REFUNDS
Five-Year Summary



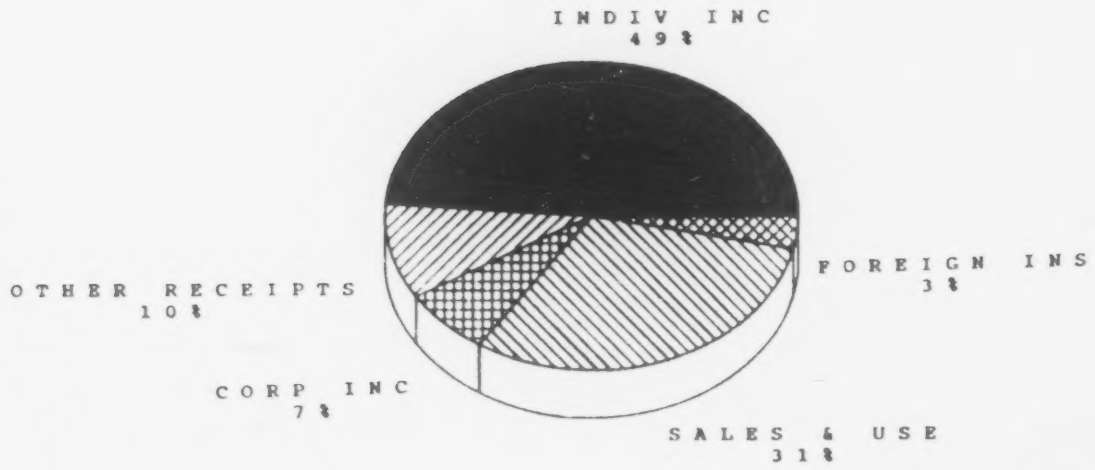
Unaudited

TABLE 4

GENERAL REVENUE FUND
RECEIPTS, FISCAL YEAR 1988
ORIGINAL ESTIMATE, FISCAL YEAR 1989

Source of Receipt	Receipts, Fiscal Year 1988	Original Revenue Estimate Fiscal Year 1989
Income Tax: Corporation	$ 239,204,281	288,400,000
Individual	1,670,912,411	1,717,500,000
Sales and Use Tax	1,049,663,401	1,180,800,000
County Foreign Insurance Tax	118,833,612	144,800,000
Liquor Tax	13,736,434	19,800,000
Beer Tax	7,335,652	7,600,000
Corporation Franchise Tax	49,650,321	59,300,000
Estate Tax	29,426,648	35,000,000
Interest on Deposits and Investments	18,262,944	22,000,000
All Other Sources	227,016,178	172,800,000
TOTAL RECEIPTS	$3,424,041,882	3,648,000,000

GENERAL REVENUE FUND
FISCAL YEAR 1988



This table provides fiscal year data on the various tax distributions made by the Department to Counties throughout the State of Missouri.

Unaudited

TABLE 5
TAX DISTRIBUTION SUMMARY - COUNTIES
FISCAL YEAR 1988

COUNTY	FINANCIAL INSTITUTIONS TAX	FUEL TAX	SALES TAX	COUNTY ALTERNATE TAX	OTHER DISTRIBUTIONS
Adair	$ 6,556	314,226	788,422	0	0
Andrew	0	294,481	217,343	217,344	0
Atchison	44,187	303,067	0	0	0
Audrain	77,123	427,158	686,443	0	0
Barry	148,704	512,872	0	742,755	0
Barton	86,970	330,538	242,947	0	0
Bates	46,736	468,471	0	0	0
Benton	43,593	337,216	322,222	0	0
Bollinger	12,781	242,774	121,044	0	0
Boone	164,683	648,761	3,921,763	1,952,234	0
Buchanan	154,103	262,610	2,990,898	1,482,412	2,237,516
Butler	113,889	471,045	1,137,119	0	0
Caldwell	41,200	260,912	125,005	124,880	0
Callaway	42,200	1,039,602	0	67,288	0
Camden	183,343	871,868	1,450,715	0	0
Cape Girardeau	355,578	400,665	2,676,137	1,268,413	0
Carroll	34,131	420,806	205,938	0	0
Carter	15,876	124,665	86,651	0	0
Cass	178,506	573,172	1,408,934	0	0
Cedar	69,983	244,184	257,055	0	0
Chariton	43,906	394,180	169,318	169,371	0
Christian	59,359	382,763	585,811	585,812	0
Clark	21,621	254,124	115,630	117,227	0
Clay	818,305	283,851	6,808,293	314,980	0
Clinton	23,472	267,530	269,671	269,354	0
Cole	530,820	362,648	0	2,379,872	0
Cooper	58,684	272,187	33,590	339,016	0
Crawford	28,587	306,336	382,260	346,447	0
Dade	42,183	257,957	136,835	0	0
Dallas	122,692	288,685	245,351	246,414	0
Daviess	21,921	334,770	0	21,844	0
DeKalb	13,401	290,528	216,843	217,207	0
Dent	48,510	265,214	375,114	0	0
Douglas	15,169	308,736	197,728	0	0
Dunklin	73,954	438,005	0	0	0
Franklin	371,728	758,031	2,232,779	2,231,301	0
Gasconade	44,742	237,860	389,971	356,279	0
Gentry	0	250,706	0	11,931	0
Greene	678,301	884,918	9,630,311	0	0
Grundy	12,095	227,252	282,445	0	0

Unaudited

TABLE 5 - CONTINUED
TAX DISTRIBUTION SUMMARY - COUNTIES
FISCAL YEAR 1988

COUNTY	FINANCIAL INSTITUTIONS TAX	FUEL TAX	SALES TAX	COUNTY ALTERNATE TAX	OTHER DISTRIBUTIONS
Harrison	$ 78,425	393,343	0	235,357	0
Henry	24,405	371,348	585,711	0	0
Hickory	5,061	177,076	123,332	89,128	0
Holt	38,815	255,355	111,729	111,266	0
Howard	46,100	189,361	140,034	141,651	0
Howell	136,204	487,600	858,349	0	0
Iron	22,621	303,792	255,902	0	0
Jackson	1,351,951	346,543	27,677,008	0	0
Jasper	219,020	521,945	2,580,975	1,701,162	0
Jefferson	312,071	1,386,955	4,389,764	4,396,626	0
Johnson	97,601	538,820	873,535	802,947	0
Knox	72,668	246,693	92,130	79,094	0
Laclede	131,158	346,190	885,567	0	0
Lafayette	144,045	412,815	- 0	634,524	0
Lawrence	66,089	432,127	608,908	604,095	0
Lewis	78,102	244,540	176,866	152,691	0
Lincoln	119,184	391,979	618,933	677,598	0
Linn	95,576	312,218	366,741	330,788	0
Livingston	56,428	295,659	521,296	0	0
McDonald	46,488	267,310	331,206	0	0
Macon	163,070	415,032	337,372	344,838	0
Madison	97,772	148,807	0	0	0
Maries	45,952	197,049	117,455	0	0
Marion	153,755	249,794	834,830	831,358	0
Mercer	12,155	198,391	64,488	5,030	0
Miller	121,979	378,865	589,240	0	0
Mississippi	243,569	228,232	283,124	234,974	0
Moniteau	38,633	239,528	230,078	77,499	0
Monroe	65,563	326,752	145,075	13,941	0
Montgomery	43,998	273,342	233,797	0	0
Morgan	113,955	495,762	451,322	940	0
New Madrid	90,048	538,164	715,773	0	0
Newton	84,427	512,300	852,834	103,620	0
Nodaway	146,691	564,522	515,393	0	0
Oregon	4,071	228,625	199,961	0	0
Osage	56,913	238,539	211,433	0	0
Ozark	21,299	296,607	131,851	131,851	0
Pemiscot	139,107	305,155	436,209	0	0
Perry	14,756	240,685	448,482	445,535	0
Pettis	100,969	447,139	1,204,784	0	0

Unaudited

TABLE 5 - CONTINUED
TAX DISTRIBUTION SUMMARY - COUNTIES
FISCAL YEAR 1988

COUNTY	FINANCIAL INSTITUTIONS TAX	FUEL TAX	SALES TAX	COUNTY ALTERNATE TAX	OTHER DISTRIBUTIONS
Phelps	$ 156,574	337,508	1,043,956	0	0
Pike	148,199	351,804	365,973	0	0
Platte	124,809	381,591	1,926,626	0	0
Polk	141,038	383,254	0	0	0
Pulaski	110,167	222,306	665,931	211,249	0
Putnam	45,108	240,240	0	7,209	0
Ralls	22,901	264,750	270,845	0	0
Randolph	71,748	790,242	702,700	0	0
Ray	99,684	368,075	400,301	397,537	0
Reynolds	313	395,608	0	0	0
Ripley	37,467	195,877	0	0	0
St. Charles	432,065	1,337,235	6,723,284	6,701,761	4,594,456
St. Clair	5,159	304,082	122,004	0	0
St. Francois	146,671	276,948	1,370,895	636,582	0
Ste. Genevieve	100,195	263,291	368,804	375,237	0
St. Louis City	2,903,904	10,340,552	33,760,606	0	11,855,068
St. Louis County	3,034,537	7,952,784	27,547,739	0	0
Saline	261,324	379,745	655,617	517	0
Schuyler	3,591	150,622	19,029	42,344	0
Scotland	0	232,739	0	117,220	0
Scott	281,488	261,391	1,017,732	732,263	0
Shannon	19,317	273,223	29,883	0	0
Shelby	81,084	284,659	179,770	0	0
Stoddard	181,890	551,362	0	0	0
Stone	66,556	371,869	595,838	0	0
Sullivan	1,624	236,695	111,723	9,063	0
Taney	108,621	355,820	1,187,602	1,183,185	0
Texas	112,545	454,189	428,292	0	0
Vernon	10,458	460,485	440,317	0	0
Warren	62,147	315,544	428,617	0	0
Washington	43,985	259,435	315,312	64,291	0
Wayne	85,558	214,026	219,770	0	0
Webster	115,284	375,261	424,686	383,831	0
Worth	10,557	129,774	44,966	30,589	0
Wright	97,020	297,214	371,505	0	0
TOTALS:	$18,873,874	60,070,533	169,652,396	36,501,772	18,687,040

This table provides fiscal year data on the various tax distributions made by the Department to Cities throughout the State of Missouri.

Unaudited

TABLE 6

TAX DISTRIBUTION SUMMARY - CITIES

FISCAL YEAR 1988

CITY	FUEL TAX	SALES TAX	OTHER DISTRIBUTIONS
Adrian	$ 33,890	59,749	0
Advance	24,070	81,371	0
Agency	9,569	0	0
Airport Drive	11,464	56,642	0
Alba	10,825	0	0
Albany	49,145	95,168	0
Alexandria	9,523	11,857	0
Alma	10,162	0	0
Altamont	4,385	0	0
Altenburg	6,394	0	0
Alton	16,465	52,091	0
Amazonia	7,171	0	0
Amoret	5,435	0	0
Amsterdam	5,275	0	0
Anderson	28,249	99,304	46,428
Annapolis	8,450	15,907	0
Anniston	7,308	0	0
Appleton City	28,706	45,135	0
Arbyrd	16,077	14,325	0
Arcadia	15,597	47,921	0
Archie	17,196	54,940	0
Arcola	3,106	0	0
Argyle	4,933	4,799	0
Armstrong	8,221	0	0
Arnold	437,120	1,736,964	0
Arrow Rock	0	4,321	0
Asbury	4,796	0	0
Ash Grove	26,422	63,774	0
Ashland	23,316	131,883	0
Atlanta	10,071	15,348	0
Augusta	7,034	19,310	0
Aurora	147,001	506,964	0
Auxvasse	19,594	32,934	11,787
Ava	63,052	0	0
Avilla	3,448	0	0
Avondale	13,976	0	0
Bakersfield	5,504	10,281	0
Baldwin	289,023	0	2,465,057
Ballwin Park	2,877	0	0
Baring	4,704	0	0

Unaudited

TABLE 6 - CONTINUED
TAX DISTRIBUTION SUMMARY - CITIES
FISCAL YEAR 1988

CITY	FUEL TAX	SALES TAX	OTHER DISTRIBUTIONS
Barnard	$ 5,344	0	0
Barnett	4,636	0	0
Bates City	4,544	28,547	0
Battlefield	28,021	0	0
Bel Ridge	84,085	0	263,792
Belfontaine Neighbors	275,915	0	865,598
Bell City	12,309	11,975	0
Bella Villa	17,310	0	54,306
Belle	28,158	76,423	31,595
Bellerive	5,823	0	18,269
Bellflower	9,203	5,928	0
Belnor	46,747	0	146,654
Belton	290,211	1,026,805	512,201
Benton	15,392	19,516	0
Benton City	3,540	0	0
Berger	4,887	4,803	0
Berkeley	363,608	0	1,039,483
Bernie	45,103	79,173	0
Bertrand	15,712	0	0
Bethany	70,680	281,594	0
Bethel	3,014	0	0
Beverly Hills	16,260	0	95,483
Bevier	16,739	19,950	0
Big Lake	4,316	0	0
Billings	20,804	28,420	0
Birch Tree	14,204	17,628	0
Birmingham	5,481	6,278	0
Bismarck	37,110	61,749	27,400
Black Jack	120,875	0	379,209
Blackburn	7,171	0	0
Blackwater	6,623	0	0
Blairstown	3,288	0	0
Bland	15,118	16,955	0
Blodgett	5,823	0	0
Bloomfield	40,992	71,513	0
Bloomsdale	9,066	0	552
Blue Springs	592,297	3,004,786	1,413,946
Blythedale	5,001	0	0
Bogard	6,508	0	0
Bolckow	5,595	0	0

Unaudited

TABLE 6 - CONTINUED
TAX DISTRIBUTION SUMMARY - CITIES
FISCAL YEAR 1988

CITY	FUEL TAX	SALES TAX	OTHER DISTRIBUTIONS
Bolivar	$ 135,171	598,015	284,216
Bonne Terre	86,711	201,234	92,452
Boonville	158,922	496,134	230,630
Bosworth	8,998	0	0
Bourbon	28,752	82,107	38,808
Bowling Green	69,013	236,645	32,997
Bragg City	4,567	0	0
Brandsville	3,037	0	0
Branson	58,234	1,570,041	0
Brashear	7,582	0	0
Braymer	22,517	31,228	0
Breckenridge	11,944	0	0
Breckenridge Hills	129,394	0	405,932
Brentwood	187,468	0	1,705,046
Bridgeton	421,226	0	3,771,096
Bridgeton Terrace	7,627	0	23,929
Brimson	2,375	0	0
Bronaugh	4,773	0	0
Brookfield	126,859	425,854	0
Brookline	4,819	0	0
Brooklyn Hgts.	2,877	0	0
Browning	8,404	7,704	0
Brownington	2,558	0	0
Brumely	2,489	7,488	0
Brunswick	29,048	61,162	27,148
Bucklin	16,283	13,181	0
Buckner	65,039	106,708	0
Buffalo	50,629	312,770	0
Bunceton	9,569	0	0
Bunker	15,369	20,008	0
Burlington Junction	15,004	0	0
Butler	93,791	363,064	0
Butterfield	5,344	0	0
Byrnes Mill	30,578	25,292	0
Cabool	47,729	176,676	0
Cainsville	11,327	0	0
Cairo	7,194	0	0
Caledonia	3,700	2,902	0
Calhoun	9,751	7,673	0
California	77,211	249,837	0

Unaudited

TABLE 6 - CONTINUED
TAX DISTRIBUTION SUMMARY - CITIES
FISCAL YEAR 1988

CITY	FUEL TAX	SALES TAX	OTHER DISTRIBUTIONS
Callao	$ 7,445	0	0
Calverton Park	39,211	0	123,012
Camden	5,001	0	0
Camden Point	6,006	0	0
Camdenton	52,593	573,989	270,275
Cameron	103,200	425,092	0
Campbell	48,734	84,266	0
Canalou	8,427	0	0
Canton	55,608	129,471	0
Cape Girardeau	784,697	4,137,711	0
Cardwell	18,977	11,470	0
Carl Junction	89,909	90,584	37,834
Carrollton	107,333	278,853	0
Carterville	45,057	39,221	16,059
Carthage	253,580	861,531	407,139
Caruthersville	181,736	376,602	0
Carytown	3,425	0	0
Cassville	47,752	304,350	0
Catron	4,111	0	0
Cedar City	9,751	115,633	0
Cedar Hill Lake	4,567	0	0
Center	15,278	19,067	0
Centertown	6,942	11,108	0
Centerview	5,093	0	0
Centerville	5,504	6,168	0
Centralia	80,774	179,807	0
Chaffee	74,014	119,428	0
Chamois	12,469	11,870	0
Champ	0	0	2,006
Charlack	35,100	0	110,116
Charleston	119,437	333,553	155,868
Chilhowee	7,970	10,687	0
Chillicothe	207,564	915,312	432,405
Chula	5,572	0	0
Circle City Village	3,517	0	0
City of Union	0	422,999	228,013
Clarence	26,194	39,510	0
Clark	6,942	0	0
Clarksburg	8,039	0	0
Clarksdale	6,349	0	0

Unaudited

TABLE 6 - CONTINUED
TAX DISTRIBUTION SUMMARY - CITIES
FISCAL YEAR 1988

CITY	FUEL TAX	SALES TAX	OTHER DISTRIBUTIONS
Clarkson Valley	$ 32,771	0	102,809
Clarksville	13,359	23,433	0
Clarkton	28,044	0	0
Claycomo	38,160	0	0
Clayton	326,704	0	2,223,528
Clearmont	5,960	0	0
Cleveland	11,076	0	0
Clever	12,583	0	0
Clifton Hill	3,471	0	0
Clinton	191,053	888,362	0
Cobalt City	6,212	0	0
Coffey	3,768	0	0
Cole Camp	23,339	59,564	0
Collins	3,311	14,908	0
Columbia	1,417,278	6,847,673	3,285,365
Commerce	4,544	0	0
Conception Jct.	5,755	0	0
Concordia	48,620	163,875	0
Conway	13,725	18,486	0
Cool Valley	47,592	0	159,085
Cooter	10,939	0	0
Corder	11,030	7,811	0
Corning	2,877	0	0
Cosby	3,380	0	0
Cottleville	4,202	368	0
Country Club Hills	29,941	0	94,211
Country Club Village	28,181	0	0
County Life Acres	0	0	5,517
Cowgill	6,097	0	0
Craig	8,655	0	0
Crane	27,062	82,222	19,152
Creighton	6,874	0	0
Crestwood	292,654	0	2,289,840
Creve Coeur	268,173	0	2,855,190
Crocker	22,357	51,609	0
Cross Timbers	4,956	0	0
Crystal City	82,624	676,227	0
Crystal Lake Park	11,327	0	35,535
Crystal Lakes	1,975	0	0
Cuba	48,414	257,576	0

Unaudited

TABLE 6 - CONTINUED
TAX DISTRIBUTION SUMMARY - CITIES
FISCAL YEAR 1988

CITY	FUEL TAX	SALES TAX	OTHER DISTRIBUTIONS
Curryville	$ 7,376	0	0
Dadeville	4,933	0	0
Darlington	2,992	0	0
De Witt	3,014	0	0
Dearborn	12,492	16,134	0
Deepwater	10,847	4,233	0
DeKalb	5,595	0	0
Dellwood	141,588	0	420,645
Delta	11,966	15,127	0
Des Arc	5,412	0	0
Des Peres	181,621	0	2,161,564
Desloge	81,779	342,160	0
DeSoto	136,861	543,009	0
Dexter	160,840	612,329	0
Diamond	17,493	24,810	0
Diehlstadt	3,882	0	0
Diggins	5,595	0	0
Dixon	52,017	119,033	0
Doniphan	43,870	250,004	0
Doolittle	16,009	7,304	0
Dover	2,877	0	0
Downing	10,551	0	0
Drexel	20,736	51,799	0
Dudley	6,554	0	0
Duenweg	16,054	36,586	0
Duquesne	28,592	36,101	0
Eagleville	8,313	34,330	0
East Lynne	6,531	0	0
East Prairie	84,793	152,350	0
Easton	7,148	0	0
Edgar Springs	6,189	8,800	0
Edgerton	13,337	14,858	0
Edina	34,712	101,561	0
Edmundson	31,378	0	228,667
El Dorado Springs	88,333	250,776	0
Eldon	99,158	499,148	0
Ellington	27,747	88,233	0
Ellisville	142,342	0	1,224,299
Elsinore	8,267	19,450	0
Elmer	4,111	0	0

Unaudited

TABLE 6 - CONTINUED
TAX DISTRIBUTION SUMMARY - CITIES
FISCAL YEAR 1988

CITY	FUEL TAX	SALES TAX	OTHER DISTRIBUTIONS
Elmira	$ 2,489	0	0
Elmo	4,910	0	0
Elsberry	29,048	109,754	48,991
Elvins	35,351	37,112	13,036
Eminence	14,022	35,494	0
Emma	6,097	11,356	0
Eolia	9,158	11,102	0
Essex	12,446	0	0
Esther	23,705	41,548	0
Ethel	3,311	0	0
Eugene	5,024	0	0
Eureka	88,196	0	805,370
Everton	7,239	0	0
Ewing	9,135	784	0
Excelsior Springs	238,051	842,798	400,559
Exeter	13,428	10,530	0
Fair Grove	19,708	35,150	0
Fair Play	8,769	0	0
Fairfax	19,069	31,386	0
Fairview	6,440	0	0
Farber	11,487	0	0
Farley	4,202	0	0
Farmington	188,861	822,305	0
Fayette	68,122	101,883	0
Fenton	55,197	0	2,215,378
Ferguson	560,622	0	1,758,778
Ferrellview	10,208	14,720	0
Festus	172,966	1,037,314	499,866
Fidelity	6,257	0	0
Fillmore	6,052	0	0
Fisk	10,277	17,674	0
Flat River	101,464	386,950	150,145
Fleming	3,288	0	0
Flemington	3,197	0	0
Flinthills	5,001	26,724	0
Flordell Hills	20,987	0	65,840
Florissant	1,272,492	0	4,066,059
Foley	4,933	10,570	0
Fordland	12,994	11,742	0
Forest City	8,838	0	0

Unaudited

TABLE 6 - CONTINUED
TAX DISTRIBUTION SUMMARY - CITIES
FISCAL YEAR 1988

CITY	FUEL TAX	SALES TAX	OTHER DISTRIBUTIONS
Foristell Village	$ 2,718	73,065	0
Forsyth	23,065	131,737	0
Foster	3,996	0	0
Four Season Village	4,858	24,349	0
Frankford	10,117	0	0
Franklin	4,476	0	0
Fredericktown	92,169	315,890	0
Freeburg	12,652	58,100	0
Freeman	11,076	0	0
Freemont Heights	2,032	0	0
Fremont Hills	0	411	0
Freistatt	3,174	0	0
Frohna	6,052	0	0
Frontenac	83,446	0	1,406,531
Fulton	252,256	699,628	348,073
Gainesville	16,146	83,088	0
Galena	9,660	7,965	0
Gallatin	47,112	102,947	0
Galt	7,376	0	0
Garden City	23,316	44,884	0
Gasconade	5,709	5,307	0
Gentry	2,877	0	0
Gerald	21,033	85,434	0
Gerster	0	112	0
Gibbs	2,443	0	0
Gideon	28,318	0	0
Gilliam City	5,184	0	0
Gillman	9,454	4,887	0
Gladstone	570,693	1,552,543	241,567
Glasgow	30,510	81,988	0
Glen Echo Park	5,686	0	17,839
Glenaire	12,355	0	0
Glenallen	2,855	0	0
Glendale	137,820	0	432,369
Glenwood	4,978	0	0
Golden City	20,553	30,982	0
Goodman	23,522	39,103	0
Gordonville	6,097	0	0
Gower	29,140	39,044	0
Graham	5,778	0	0

Unaudited

TABLE 6 - CONTINUED
TAX DISTRIBUTION SUMMARY - CITIES
FISCAL YEAR 1988

CITY	FUEL TAX	SALES TAX	OTHER DISTRIBUTIONS
Grain Valley	$ 30,304	103,694	48,185
Granby	43,573	57,284	0
Grandin	6,052	4,327	0
Grandview	560,896	2,258,575	1,074,506
Grant City	24,390	23,061	0
Grantwood	22,882	0	71,787
Green City	16,420	31,274	0
Green Ridge	11,144	0	0
Greencastle	6,508	0	0
Greendale	19,480	0	61,112
Greenfield	31,835	71,747	0
Greentop	12,286	0	0
Greenville	8,975	20,089	0
Greenwood	30,030	107,345	51,803
Hale	12,081	0	0
Halfway	3,585	0	0
Hallsville	19,411	26,859	0
Halltown	3,403	0	0
Hamilton	36,128	94,236	0
Hanley Hills	55,699	0	174,739
Hannibal	432,553	1,422,165	0
Hardin	15,712	15,771	0
Harris	2,649	0	0
Harrisburg	6,463	11,679	0
Harrisonville	145,516	778,757	0
Hartsburg	2,695	0	0
Hartville	13,154	0	0
Harwood	2,375	0	0
Hawk Point	8,815	26,426	0
Hayti	90,525	197,092	0
Hayti Height	23,362	8,448	0
Hayward	2,809	0	0
Haywood	9,706	0	0
Hazelwood	299,117	0	2,297,857
Henrietta	9,683	17,479	0
Herculaneum	52,365	114,725	0
Hermann	61,545	225,777	105,514
Hermitage	8,769	45,025	5,969
Higbee	18,658	11,199	5,600
Higginsville	104,935	348,746	133,234

Unaudited

TABLE 6 - CONTINUED
TAX DISTRIBUTION SUMMARY - CITIES
FISCAL YEAR 1988

CITY	FUEL TAX	SALES TAX	OTHER DISTRIBUTIONS
High Hill	$ 5,801	9,048	0
Hillsboro	34,438	106,609	0
Hillsdale	51,314	0	160,983
Holcomb	14,433	558	0
Holden	50,127	117,220	51,343
Holiday	3,837	0	0
Holland	6,737	0	0
Hollister	32,862	154,866	0
Holt	6,303	18,816	0
Holts Summit	58,006	90,904	0
Homestead Village	3,151	0	0
Homestown	6,988	0	0
Hopkins	14,479	0	0
Hornersville	16,077	18,988	0
Houston	49,259	278,544	0
Houston Lake	6,394	0	0
Houstonia	7,468	0	0
Howardville	12,240	2,921	0
Hughesville Village	3,471	0	0
Humansville	20,713	37,851	0
Hume	7,194	0	0
Humphreys	3,037	0	0
Hunnewell	5,367	4,957	0
Huntleigh	9,774	0	30,663
Huntsville	37,841	26,113	10,746
Hurdland	5,184	0	0
Hurley	2,855	0	0
Hurricane Deck	4,796	0	0
Iberia	19,457	54,280	0
Illmo	31,241	7,096	0
Independence	2,553,092	8,165,517	0
Ionia	2,992	0	0
Iron Gates	7,171	0	0
Iron Mtn. Lake	12,697	0	0
Irondale	7,970	0	0
Ironton	39,805	145,009	20,287
Jackson	178,744	659,856	99,141
Jacksonville	2,969	0	0
Jameson	3,928	0	0
Jamesport	14,867	21,451	0

Unaudited

TABLE 6 - CONTINUED
TAX DISTRIBUTION SUMMARY - CITIES
FISCAL YEAR 1988

CITY	FUEL TAX	SALES TAX	OTHER DISTRIBUTIONS
Jamestown	$ 7,239	0	0
Jasper	23,111	47,232	0
Jefferson City	767,752	4,326,042	2,054,949
Jennings	386,719	0	1,524,894
Jerico Springs	4,750	0	0
Jonesburg	14,022	42,711	0
Joplin	891,163	5,119,278	2,555,896
Josephville	0	1,046	0
Junction City	5,435	0	0
Kahoka	47,980	61,078	0
Kansas City	10,231,552	44,905,327	22,497,835
Kearney	32,725	205,186	57,996
Kelso	10,391	0	0
Kemmswick	4,727	0	0
Kennett	231,680	631,938	0
Keytesville	15,735	0	0
Kidder	6,052	0	0
Kimberling City	29,345	155,334	0
Kimmswick	0	13,190	0
King City	24,276	0	0
Kingdom City	3,334	62,496	0
Kingston	6,394	0	0
Kingsville	8,335	0	0
Kinlock	101,738	0	319,172
Kirksville	392,040	1,395,083	198,825
Kirkwood	633,472	0	2,330,274
Knob Noster	46,587	91,997	34,824
Knox City	6,417	0	0
Koshkonong	5,595	0	0
La Belle	19,297	0	0
La Plata	32,497	30,961	0
La Russell	2,877	0	0
Laclede	10,162	0	0
Laddonia	16,580	0	0
Ladue	213,958	0	1,084,517
LaGrange	27,792	34,204	0
Lake Lotawana	42,819	0	0
Lake Mykee Village	4,?93	0	0
Lake Ozark	12,195	241,094	139,831
Lake St. Louis	87,762	200,247	100,112

Unaudited

TABLE 6 - CONTINUED

TAX DISTRIBUTION SUMMARY - CITIES

FISCAL YEAR 1988

CITY	FUEL TAX	SALES TAX	OTHER DISTRIBUTIONS
Lake Tapawingo	$ 21,124	0	0
Lake Waukomis	23,979	0	0
Lake Winnebago	15,552	0	0
Lakeland	4,499	0	0
Lakeshire	36,379	0	114,128
Lakeside	2,626	1,480	0
Lakeview Village	2,718	106,738	0
Lamar	92,558	306,553	49,010
Lamar Hgts.	3,905	0	49,011
LaMonte	24,070	26,572	0
Lanagan	10,048	8,822	0
Lancaster	19,525	41,212	0
Laredo	7,764	0	0
Lathrop	39,553	64,686	0
Laurie	3,517	214,367	0
Lawson	39,805	98,488	0
Leadington	5,435	228,287	0
Leadwood	31,309	24,406	0
Leasburg	6,942	0	0
Leawood	11,624	0	0
Lebanon	217,110	1,500,352	726,077
Lees Summit	656,354	2,686,920	1,249,397
Leeton	13,793	16,606	0
Leonard	2,489	0	0
Leslie Village	2,466	0	0
Levasy	5,367	0	0
Lewis & Clark Village	2,992	0	0
Lewistown	11,464	0	0
Lexington	115,623	278,597	0
Liberal	16,009	19,213	0
Liberty	371,122	1,650,749	778,842
Licking	29,048	120,954	0
Lilbourn	33,410	37,108	0
Lincoln	18,703	54,263	0
Linn	27,655	107,335	0
Linn Creek	5,526	15,171	0
Linneus	9,614	0	0
Livonia	3,700	0	0
Lockwood	22,175	0	0
Lohman	3,837	0	0

Unaudited

TABLE 6 - CONTINUED
TAX DISTRIBUTION SUMMARY - CITIES
FISCAL YEAR 1988

CITY	FUEL TAX	SALES TAX	OTHER DISTRIBUTIONS
Lone Jack	$ 9,591	0	0
Longtown	2,763	0	0
Louisburg	3,197	0	0
Louisiana	97,308	326,281	0
Lowry City	15,438	25,722	0
Lucerne	2,969	0	0
Ludlow	4,065	0	0
Luray	3,996	0	0
Lutesville	19,754	1,205	0
Mackenzie	4,248	0	13,326
Macks Creek	3,905	5,843	0
Macon	129,713	461,373	0
Madison	14,981	1,314	0
Maitland	9,477	0	0
Malden	139,213	440,129	0
Malta Bend	6,668	6,831	0
Manchester	145,037	0	1,554,383
Mansfield	32,497	80,210	0
Maplewood	250,292	0	1,057,939
Marble Hill	13,725	110,563	0
Marceline	67,095	151,698	0
Marionville	43,847	61,451	23,322
Marlborough	45,948	0	197,438
Marquand	9,066	0	0
Marshall	291,878	986,634	0
Marshfield	88,401	410,200	0
Marston	16,945	22,878	0
Marthasville	12,400	0	9,121
Martinsburg	7,057	15,970	0
Maryland Hgts.	603,190	0	1,892,322
Maryville	218,275	714,361	0
Matthews	12,492	0	0
Maysville	27,107	44,263	0
Mayview	6,645	0	0
McFall	3,174	0	0
Meadville	9,500	0	0
Memphis	48,072	166,642	0
Mendon	5,755	0	0
Mercer	10,094	0	0
Merriam Woods Village	5,217	0	0

Unaudited

TABLE 6 - CONTINUED
TAX DISTRIBUTION SUMMARY - CITIES
FISCAL YEAR 1988

CITY	FUEL TAX	SALES TAX	OTHER DISTRIBUTIONS
Meta	$ 7,673	22,487	0
Metz	3,106	0	0
Mexico	280,345	947,139	0
Miami	4,042	0	0
Middletown	6,120	8,547	0
Midway	2,900	0	0
Milan	44,463	105,632	0
Mill Spring	5,869	0	0
Miller	18,155	28,215	0
Mindermines	7,262	0	0
Miner	26,993	176,442	0
Mineral Point	8,176	0	0
Missouri City	7,833	0	0
Moberly	306,425	1,202,964	565,708
Mokane	6,691	3,400	0
Moline Acres	63,349	0	198,739
Monett	140,401	620,476	0
Monroe City	58,394	212,436	0
Montgomery City	47,980	193,108	0
Monticello	3,060	0	0
Montrose	11,373	13,755	0
Mooresville	2,946	0	0
Morehouse	27,861	0	0
Morley	17,013	0	0
Morrison	3,859	9,304	0
Morrisville	7,559	0	0
Mosby	6,486	10,505	0
Moscow Mills	11,053	62,458	7,951
Mound City	33,045	36,297	0
Moundville	3,403	0	0
Mount Leonard	2,992	0	0
Mount Moriah	3,700	0	0
Mount Vernon	76,298	275,189	0
Mountain Grove	90,754	420,093	0
Mountain View	38,000	221,885	0
Napoleon	6,189	0	0
Naylor	13,748	18,924	0
Neck City	3,448	0	0
Neelyville	10,825	5,656	0
Nelson	5,663	0	0

Unaudited

TABLE 6 - CONTINUED
TAX DISTRIBUTION SUMMARY - CITIES
FISCAL YEAR 1988

CITY	FUEL TAX	SALES TAX	OTHER DISTRIBUTIONS
Neosho	$ 216,790	884,691	423,172
Nevada	206,536	686,947	0
New Bloomfield	11,852	0	0
New Cambria	5,618	0	0
New Florence	16,694	26,269	10,862
New Franklin	28,044	27,408	10,389
New Hampton	5,176	0	0
New Haven	36,105	124,818	58,456
New London	26,514	32,605	0
New Madrid	73,169	140,690	0
New Melle Village	3,837	7,186	0
Newark	2,398	0	0
Newburg	16,968	15,721	0
Newtonia	5,115	0	0
Newtown	3,882	0	0
Niangua	8,587	7,403	0
Nixa	60,792	114,823	105,717
Noel	26,514	103,580	49,014
Norborne	21,261	24,744	0
Normandy	118,158	0	370,684
North Kansas City	138,964	2,741,402	0
North Lilbourn	5,412	0	0
North Wardell	4,202	0	0
Northmoor	11,555	36,344	0
Northwoods	133,162	0	417,754
Norwood	8,929	13,830	0
Norwood Court	20,119	0	63,118
Novelty	4,270	0	0
Novinger	14,296	0	0
Oak Grove	92,877	258,809	120,031
Oak Grove Village	8,815	0	0
Oak Ridge	5,755	0	0
Oakland	39,462	0	123,800
Oakland Park	3,266	0	0
Oaks Village	2,877	0	0
Oakview	11,350	31,575	0
Oakwood	5,184	0	0
Oakwood Manor	3,129	0	0
Oakwood Park Village	5,275	0	0
Odessa	70,520	182,860	0

Unaudited

TABLE 6 - CONTINUED
TAX DISTRIBUTION SUMMARY - CITIES
FISCAL YEAR 1988

CITY	FUEL TAX	SALES TAX	OTHER DISTRIBUTIONS
Old Monroe	$ 6,212	41,115	0
Olean	2,923	0	0
Olivette	181,599	0	847,988
Olympian Village	17,676	0	0
Oran	28,911	34,923	0
Oregon	20,576	0	0
Oronogo	11,989	0	0
Orrick	21,055	34,428	0
Osage Beach	45,491	1,099,261	662,253
Osborn	8,701	0	0
Osceola	19,206	36,130	0
Otterville	10,779	16,264	0
Overland	448,059	0	2,016,349
Owensville	51,177	312,376	0
Ozark	68,054	381,092	0
O'Fallon	198,155	1,627,160	776,391
Pacific	100,710	432,352	35,748
Pagedale	104,821	0	434,552
Palmyra	79,221	193,834	0
Paris	36,493	77,796	0
Parkdale	6,166	0	0
Parkville	47,752	166,650	77,266
Parkway	5,801	0	0
Parma	24,687	23,777	0
Parnell	5,093	0	0
Pasadena Hills	27,884	0	87,477
Pasadena Park	12,126	0	38,043
Pascola	4,819	0	0
Pattonsburg	11,464	27,839	0
Peculiar	35,877	88,115	12,141
Peerless Park	0	0	112,522
Penermon Village	3,106	0	0
Perry	19,092	43,945	19,910
Perryville	167,691	549,009	274,512
Pevely	62,390	223,463	0
Phillipsburg	3,060	0	0
Pickering	4,910	0	0
Piedmont	53,872	240,516	0
Pierce City	31,766	32,011	0
Pilot Grove	17,013	15,931	0

Unaudited

TABLE 6 - CONTINUED
TAX DISTRIBUTION SUMMARY - CITIES
FISCAL YEAR 1988

CITY	FUEL TAX	SALES TAX	OTHER DISTRIBUTIONS
Pilot Knob	$ 16,488	27,944	10,089
Pinelawn	150,038	0	470,698
Pineville	11,510	35,023	0
Platte City	48,277	202,793	0
Platte Woods	10,665	29,828	0
Plattsburg	47,843	96,105	0
Pleasant Hill	75,384	148,140	51,627
Pleasant Hope	8,084	17,021	0
Pleasant Valley	35,283	71,990	0
Pocahontas	2,969	0	0
Pollock Village	2,329	0	0
Polo	13,314	16,270	0
Poplar Bluff	391,401	1,802,603	0
Portage Des Sioux	11,144	0	0
Portageville	79,244	220,717	0
Potosi	57,732	350,511	0
Powerville	2,649	0	0
Prairie Home	6,371	0	0
Prathersville	3,220	0	0
Preston	3,403	0	0
Princeton	28,866	56,176	0
Purcell	7,353	0	0
Purdin	5,549	0	0
Purdy	21,193	0	0
Puxico	19,023	66,250	0
Queen City	17,881	0	0
Qulin	12,446	19,831	0
Randolph	0	66,574	0
Ravenwood	9,957	0	0
Raymondville	8,861	0	0
Raymore	72,027	167,194	71,323
Raytown	726,920	2,109,083	0
Rayville	4,499	0	0
Redings Mill	5,070	0	0
Reeds	2,398	0	0
Reeds Spring	10,528	32,443	0
Renick	4,453	0	0
Republic	102,423	339,387	169,001
Revere	4,362	0	0
Rhineland	3,928	0	0

Unaudited

TABLE 6 - CONTINUED
TAX DISTRIBUTION SUMMARY - CITIES
FISCAL YEAR 1988

CITY	FUEL TAX	SALES TAX	OTHER DISTRIBUTIONS
Rich Hill	$ 33,593	45,922	0
Richards	2,672	0	0
Richland	43,892	103,419	0
Richmond	125,580	470,388	0
Richmond Hgts	262,989	0	1,665,284
Ridgeway	11,784	0	0
Risco	10,185	12,935	0
Ritchey	2,877	0	0
Rivermines	9,454	0	0
Riverside	73,215	542,780	0
Riverview	76,892	0	241,224
Rocheport	6,212	0	0
Rock Hill	130,216	0	587,819
Rockaway Beach	6,668	24,067	1,797
Rockport	34,506	0	0
Rockville	6,417	7,449	0
Rocky Ridge Village	5 439	0	0
Rogersville	16,922	39,844	0
Rolla	303,799	1,509,370	621,902
Rosebud	7,445	21,064	0
Rosendale	5,093	0	0
Rothville	2,695	0	0
Rush Hill	3,197	0	0
Rushville	6,189	0	0
Russellville	15,232	32,338	0
Rutledge	2,923	0	0
Saginaw Village	6,691	0	0
Salem	101,715	536,649	0
Salisbury	45,103	112,709	0
Sarcoxie	31,538	65,308	0
Savannah	95,549	0	0
Schell City	7,468	0	0
Scotsdale	4,179	0	0
Scott City	74,494	172,231	0
Sedalia	477,907	2,120,415	1,001,309
Sedgewickville Village	2,626	0	0
Seligman	11,601	33,452	0
Senath	39,462	44,468	0
Seneca	42,317	105,454	48,273
Seymour	35,054	70,521	0

Unaudited

TABLE 6 - CONTINUED
TAX DISTRIBUTION SUMMARY - CITIES
FISCAL YEAR 1988

CITY	FUEL TAX	SALES TAX	OTHER DISTRIBUTIONS
Shelbina	$ 49,533	143,134	0
Shelbyville	14,730	20,798	0
Sheldon	11,213	13,335	0
Sheridan	5,024	0	0
Shoal Creek Drive	8,541	0	0
Shrewsbury	115,943	0	728,327
Sibley	8,724	0	0
Sikeston	398,069	1,635,689	0
Silex	6,554	4,890	0
Silver Creek	11,852	0	0
Skidmore	9,980	0	0
Slater	56,909	84,863	0
Smithton	12,766	4,833	0
Smithville	42,773	224,965	0
South Gorin	4,841	0	0
South Greenfield	2,512	0	0
Southwest City	12,560	56,156	0
Sparta	16,968	0	0
Spickard	8,883	4,327	0
Springfield	3,039,951	16,719,580	0
Stanberry	31,675	0	0
Stark City	3,014	0	0
Steele	55,242	81,330	0
Steelville	33,570	110,318	0
Stella	5,252	0	0
Stewartsville	19,000	0	0
Ste. Genevieve	102,332	353,262	170,857
Stockton	32,702	103,973	42,241
Stotts City	5,298	0	0
Stoutland	6,531	6,978	0
Stover	23,773	52,766	0
Strafford	25,600	57,693	0
Strasburg	3,882	0	0
Sturgeon	20,576	33,269	14,493
St. Ann	354,496	0	2,526,215
St. Charles	994,568	4,195,568	0
St. Clair	79,586	295,921	0
St. Elizabeth	7,125	15,972	0
St. George	35,283	0	110,689
St. James	76,001	189,383	0

Unaudited

TABLE 6 - CONTINUED
TAX DISTRIBUTION SUMMARY - CITIES
FISCAL YEAR 1988

CITY	FUEL TAX	SALES TAX	OTHER DISTRIBUTIONS
St. John	$ 179,361	0	562,689
St. Joseph	1,751,381	5,720,522	0
St. Martins	16,876	0	0
St. Marys	12,903	14,596	785
St. Paul Village	13,862	0	0
St. Peters	358,539	4,255,496	2,126,792
St. Robert	39,622	479,978	235,228
St. Thomas	7,696	8,534	0
Sugar Creek	98,313	290,802	0
Sullivan	124,712	604,491	0
Summer	4,156	0	0
Summersville	12,583	32,870	0
Sunnyvale	10,025	0	0
Sunrise Beach	3,380	6,290	0
Sunset Hills	99,637	0	889,664
Sweet Springs	38,686	80,986	0
Sycamore Hills	16,922	0	53,088
Syracuse	5,070	0	0
Table Rock Townsite	0	1,985	0
Tallapoosa	4,499	0	0
Taneyville	6,851	0	0
Taos	17,333	5,234	0
Tarkio	54,237	100,642	0
Thayer	50,492	210,017	0
Theodosia	4,659	16,359	0
Tina	4,613	0	0
Tindall	2,375	0	0
Tipton	49,213	116,265	0
Town and Country	72,781	0	1,120,673
Tracy	7,079	0	0
Trenton	155,542	476,931	0
Trimble	5,983	0	0
Triplett	3,129	0	0
Troy	59,924	582,163	282,137
Truesdale	6,782	0	0
Turney	8,655	0	0
Tuscumbia	5,504	9,413	0
Twin Oaks Village	9,728	0	150,515
Union	125,740	132,810	0

Unaudited

TABLE 6 - CONTINUED
TAX DISTRIBUTION SUMMARY - CITIES
FISCAL YEAR 1968

CITY	FUEL TAX	SALES TAX	OTHER DISTRIBUTIONS
Union Star	$ 9,660	0	0
Unionville	49,739	104,189	0
Unity	4,613	0	0
University City	974,905	0	3,058,464
Uplands Park	13,154	0	41,267
Urbana	7,513	15,860	0
Urich	11,624	23,780	0
Utica	7,399	0	0
Valley Park	73,809	0	294,442
Van Buren	19,411	78,947	0
Vandalia	72,393	206,042	0
Vandiver	0	32,294	0
Vanduser	7,308	0	0
Velda Village	45,194	0	141,783
Velda Village Hills	32,702	0	102,594
Verona	13,519	0	0
Versailles	54,945	259,060	0
Viburnum	19,092	24,732	0
Vienna	11,738	52,545	0
Vinita Park	52,136	0	163,562
Vinita Terrace	7,763	0	25,004
Waco	2,946	0	0
Walker	7,422	0	0
Walnut Grove	11,510	0	0
Wardell	6,828	7,650	0
Wardsville	12,218	0	0
Warrensburg	315,308	973,330	0
Warrenton	73,512	418,436	0
Warsaw	34,118	259,689	0
Warson Woods	48,574	0	183,247
Washburn	6,600	0	0
Washington	211,264	1,190,157	0
Watson	3,905	0	0
Waverly	21,489	0	0
Wayland	11,373	3,618	0
Waynesville	65,747	118,909	0
Weatherby	2,763	0	0
Weatherby Lake	33,022	0	0
Weaubleau	10,596	9,715	0
Webb City	166,915	398,129	184,978

Unaudited

TABLE 6 - CONTINUED
TAX DISTRIBUTION SUMMARY - CITIES
FISCAL YEAR 1988

CITY	FUEL TAX	SALES TAX	OTHER DISTRIBUTIONS
Webster Groves	$ 527,463	0	1,654,751
Weldon Spring	13,908	0	0
Weldon Springs Hgts.	3,288	0	0
Wellington	17,813	0	0
Wellston	102,652	0	322,038
Wellsville	35,306	46,497	0
Wentworth	3,151	0	0
Wentzville	72,918	1,000,674	0
West Line	2,489	0	0
West Plains	176,780	1,042,951	0
Westboro	4,293	0	0
Weston	32,885	77,274	0
Westphalia	6,508	14,288	0
Westwood	7,650	0	24,001
Wheatland	8,313	6,555	0
Wheaton	12,515	37,437	0
Wheeling	8,655	0	0
Whitewater	3,677	0	0
Wilbur Park	12,880	0	40,407
Willard	41,083	96,176	0
Williamsville	9,546	13,877	0
Willow Springs	50,584	139,447	0
Wilson City	7,057	0	0
Winchester	47,432	0	148,804
Windsor	69,835	133,812	0
Winfield	13,519	41,741	5,994
Winona	23,979	48,572	0
Winston	5,618	0	0
Woods Hgts.	17,059	4,374	0
Woodson Terrace	114,687	0	425,408
Worth	3,129	0	0
Worthington	2,398	0	0
Wright City	26,925	95,183	36,893
Wyaconda	8,198	5,706	0
Wyatt	10,071	12,352	0
Zalma	2,764	0	0
TOTALS:	$ 64,254,431	149,115,575	117,088,382

This table provides fiscal year data on receipts, expenditures, balances and asset valuation of all funds not deposited with the Office of the State Treasurer.

Unaudited

TABLE 7

NON-APPROPRIATED FUNDS - SOURCES AND APPLICATION

FISCAL YEAR 1988

Name of Fund or Source	Balance June 30, 1987	Receipts	Expenditures	Balance June 30, 1988	Type of Asset	Asset Value
DEPARTMENT OF AGRICULTURE:						
Mo. Governor's Conference	$ 21,189	75,354	84,995	11,548	.....	.....
ATTORNEY GENERALS OFFICE:						
ROBCO Oil						
Restitutions Fund	7,613	5,000	10,000	2,613	Checking Acct.	2,613
Merchandising Practices						
Restitution Fund	96,766	197,100	210,166	83,700	Checking Acct.	83,700
DEPARTMENT OF CORRECTIONS AND HUMAN RESOURCES:						
Inmate Account Funds	587,954	6,043,791	6,112,184	519,561		.....
Inmate Account Funds-Honor Centers						
KaCee Honor Center	110,982	901,060	898,246	113,796		
St. Mary's Honor Center	63,780	763,487	768,985	58,282		.....
Inmate Canteen Funds						
Algoa Correctional Center	60,690	384,516	369,649	75,557		.....
Boonville Correctional Center	12,447	171,557	177,133	6,871		.....
Chillicothe Correctional Center	8,871	186,174	184,672	10,373		.....
Central MO Correctional Center	97,795	450,073	466,770	81,098		.....
Fulton Reception/Diagnostic Center	17,245	116,916	106,478	27,683		.....
MO Eastern Correction Center	37,216	406,947	417,569	26,594		.....
MO State Penitentiary	130,008	869,012	865,608	133,412		.....
MO Training Center for Men	75,069	740,395	715,245	100,219		.....
Ozark Correctional Center	14,832	215,421	223,954	6,299		.....
Renz Correctional Center	7,134	144,123	145,699	5,558		.....
State Correctional Center	12,278	127,478	125,721	14,035		.....
DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION:						
Missouri School for the Deaf						
Trust Fund	129	12,171	12,300	.....	Bonds, Stocks, Secs.	139,090
Student & Activities Fund	15,246	67,193	71,881	10,558		10,558

Unaudited

TABLE 7 - CONTINUED
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATION
FISCAL YEAR 1988

Name of Fund or Source	Balance June 30, 1987	Receipts	Expenditures	Balance June 30, 1988	Type of Asset	Asset Value
Missouri School for the Blind $						
Trust Fund	(5,330)	505,330	500,000	.....	Bonds, Stocks, Sec.	4,794,705
Activities Fund	5,571	55,751	60,564	758	CD on Deposit	15,000
Student Fund	4,786	4,027	3,471	5,342		
Handicapped Children Trust Fund	116	(116)	.....	.....	Bonds, Stocks, Secs.	141,007
DEPARTMENT OF HEALTH:						
Missouri Rehabilitation Center:						
Patient Fund	3,913	36,815	36,187	4,541	Checking Acct.	5,451
Revolving Fund	4,000	18,467	18,467	4,000	Cash, Checking Recvs.	4,000
Commissary	41,416	34,093	35,603	39,906	Cash, Checking Inv.	39,906
DEPARTMENT OF HIGHER EDUCATION:						
Central Missouri State University:						
Current General Fund						
Student Fees	.....	13,258,171	.....	.....		.....
Sales and Services	.....	1,052,802	.....	.....		.....
Other Sources	.....	1,657,799	.....	.....		.....
Total	2,194,573	15,968,772	15,220,214	2,943,131	Current	2,943,131
Current Restricted Funds	236,279	4,982,129	4,986,784	231,624	Current	231,624
Auxiliary Services Designated	2,646,761	13,387,507	14,210,373	1,823,895	Current	1,823,895
Loan Funds-Restricted Funds	5,038,875	610,745	684,083	4,965,537	Notes	4,965,537
Endowment & Similar Funds						
- Restricted	2,085,423	162,030	64,050	2,183,403	Investments	2,183,403
Unexpended Plant Funds	2,994,556	3,222,063	3,894,814	2,321,805	Current	2,321,805
Harris-Stowe State College:						
Current Funds - Unrestricted						
Student Fees	172,325	1,255,241	1,104,334	323,232		.....
Other Revenues	190,432	188,270	.....	378,702		.....
Auxiliary Enterprises	(53,915)	.....	.....	(53,915)		.....
Current Funds - Restricted						
Federal Grants & Contracts	83,111	447,437	445,773	84,775		.....
Other Revenue	167,238	78,050	98,063	147,225		.....
Loan Funds	89,419	80,437	82,482	87,374		.....
Endowment Funds	13,200	10,000	.....	23,200		.....

Unaudited

TABLE 7 - CONTINUED
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATION
FISCAL YEAR 1988

Name of Fund or Source	Balance June 30, 1987	Receipts	Expenditures	Balance June 30, 1988	Type of Asset	Asset Value
Agency Funds	$ ----------	773,119	770,626	2,493		----------
Lincoln University:						
Current Funds - Unrestricted	(280,612)	3,730,452	1,666,609	1,783,231	Cash, Recv. Other	----------
Restricted Funds	754,701	4,339,566	4,339,566	754,701	Cash, Temp Invest.	----------
Housing Fund	164,762	1,706,582	1,473,705	397,639	Cash, Temp Invest.	----------
Missouri Southern State College:						
General	994,911	16,644,668	16,957,813	681,766	Cash	681,766
Missouri Western State College:						
Student Fees	----------	3,867,922	3,867,992	----------		----------
Interest Income	----------	145,948	145,948	----------		----------
State Vocational Reimbs.	----------	56,760	56,760	----------		----------
Reimbursement Aux.	----------	97,600	97,600	----------		----------
Miscellaneous Income	----------	299,949	299,949	----------		----------
Foundation Support	----------	30,000	30,000	----------		----------
Auxiliary Services:						
Student Fees	----------	282,257	282,257	----------		----------
Federal Government Income	----------	40,050	40,050	----------		----------
Sales and Services	----------	1,315,672	1,315,672	----------		----------
Interest Income	----------	89,564	89,564	----------		----------
Other Income:						
Summer Conferences	----------	157,832	157,832	----------		----------
Scholarships (Estimated)	----------	50,000	50,000	----------		----------
Trust Fund	----------	---------	---------	----------		----------
District Taxation	----------	19,240	19,240	----------		----------
Northeast Missouri State University:						
Current Funds - Unres.	4,484,437	17,822,173	17,770,480	4,536,130	Cash, Temp Invest., Inventory, Recvs.	4,536,130
Current Funds - Res.	84,174	2,785,061	2,805,071	64,164	Cash, Recvs, Invent.	64,164
Loan Funds	2,130,247	60,213	90,909	2,099,551	Cash, Temp Invest., Recvs.	2,099,551
Quasi-Endowment Funds	4,800,000	----------	---------	4,800,000	Cash, Temp Invest.	4,800,000

Unaudited

TABLE 7 - CONTINUED
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATION
FISCAL YEAR 1988

Name of Fund or Source	Balance June 30, 1987	Receipts	Expenditures	Balance June 30, 1988	Type of Asset	Asset Value
Plant Funds	$ 4,731,447	3,536,488	3,412,511	4,855,424	Cash, Temp Invest., Const. in Process	4,855,424
Development Fund						
Loan Fund	444,753	32,573	7,063	470,263	Cash, Temp Invest., Recvs.	470,263
Endowment Fund	1,503,675	767,871	327,171	1,944,375	Cash, Temp Invest., Recvs.	2,414,638
Northwest Missouri State University:						
Current Fund						
General Operating and Designated	207,721	8,105,699	7,679,538	633,882	Cash, Invent., Recvs.	633,882
Auxiliary Enterprises	---	5,721,668	5,721,668	---	Cash, Invent., Recvs.	---
Restricted	(23,640)	3,099,775	3,069,228	6,907	Cash	6,907
Loan Fund	1,877,824	51,236	26,914	1,902,146	Cash, Recvs.	1,902,146
Endowment & Similar Funds	290,835	20,327	12,582	298,580	Cash, Invest.	298,580
Plant Fund						
Renewals & Replacements	45,862	185,618	140,781	90,699	Cash	90,600
Retirement of Indebtedness	646,557	1,043,001	707,900	981,658	Cash, Invest.	981,658
Investment in Plant	61,810,372	---	---	61,810,372	Land, Equip., Bldgs., Books	61,810,732
Agency Fund	---	2,220,691	2,220,691	---	Cash	---
Southeast Missouri State University:						
Current Funds	4,125,074	*1,788,046	*3,443,250		Current & Fixed	---
		29,951,730	27,060,218	5,361,382	Assets	
Loan Funds	2,763,810	*34,865			Current & Fixed	---
		342,027	153,477	2,987,225	Assets	
Endowment & Similar Funds	2,271,640	---	---	2,271,640	Current & Fixed Assets	---
Plant Funds	88,331,644	*1,704,254	*76,277		Current & Fixed	---
		453,020	5,317,752	85,094,889	Assets	
Agency Funds	104,995	*18,923	*23,940		Current & Fixed	---
		413,260	498,213	15,025	Assets	

*Denotes transfers

Unaudited

TABLE 7 - CONTINUED
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATION
FISCAL YEAR 1988

Name of Fund or Source	Balance June 30, 1987	Receipts	Expenditures	Balance June 30, 1988	Type of Asset	Asset Value
Southwest Missouri State University:	$					
General Operating Fund						
Undesignated Funds:						
Student Fees	----------	18,581,189	----------	----------	Investments	4,269,614
Federal Grants & Contracts	----------	133,306	----------	----------	Inventories	429,434
State Grants & Contracts	----------	10,560	----------	----------		----------
Sales & Service						
Educ. Activities	----------	345,819	----------	----------		----------
Other Sources	----------	1,174,570	----------	----------		----------
Expenditures & Transfers	----------	----------	20,267,731	----------		----------
Total Undesignated Funds	4,239,690	20,245,443	20,267,731	4,217,402		----------
Designated Funds	359,184	2,485,008	2,362,546	481,646		----------
Auxiliary Enterprises:						
Bookstore	2,582,577	4,089,993	3,974,884	2,697,686	Investments	5,593,772
Parking	491	325,444	320,481	5,454	Accounts Rec.	101,115
Athletics	143,549	2,408,765	2,196,701	355,613	Inventories	1,423,252
Housing	2,964,643	9,302,674	10,215,606	2,051,711	Prepaid Exp.	30,913
Hammons Student Center	2,159,704	1,243,881	1,364,995	2,038,590		----------
Total Auxiliary Enterprises	7,850,964	17,370,757	18,072,667	7,149,054		7,149,054
Restricted Funds:						
Federal Grants	----------	6,007,146	----------	----------	Due from Fed.	300,829
Other Sources	----------	1,028,096	----------	----------	Acct. Rec.	66,335
Expenditures & Transfers	----------	----------	6,886,965	----------		----------
Total Restricted Funds	218,887	7,035,242	6,886,965	367,164		367,164
University of Missouri:						
General Operating Fund:						
Student Fees	----------	103,657,217	----------	----------		----------
Federal Appropriations	----------	13,453,050	----------	----------		----------
Endowment Income	----------	352,623	----------	----------		----------
Investment Income	----------	4,410,531	----------	----------		----------

Unaudited

TABLE 7 - CONTINUED
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATION
FISCAL YEAR 1988

Name of Fund or Source	Balance June 30, 1987	Receipts	Expenditures	Balance June 30, 1988	Type of Asset	Asset Value
Sales & Service of Educ. Activity	$ ----------	8,220,086	----------	----------		----------
Other Sources	----------	7,673,279	----------	----------		----------
Total General Operating Fund	24,675,972	137,766,786	137,429,500	25,013,258	Cash, Temp Invest., Acct. Rec.	25,013,258
Unrestricted Designated Fund:						
Sales and Services of Hospital	902,807	99,279,207	95,873,398	4,308,616		----------
Auxiliary Enterprises	2,923,767	61,007,727	61,455,295	2,476,199		----------
Service Operations	5,172,535	4,412,716	4,447,274	5,137,977		
Other	25,176,131	43,731,322	46,405,554	22,501,899		34,424,691
Total Unrestricted Designated	34,175,240	208,430,972	209,181,521	34,424,691	Cash, Temp, Invest., Recvs., Prepaid Exp.	
Unrestricted Designated Fund:						
Restricted Programs	22,873,801	83,928,610	81,642,841	25,159,570	Cash, Temp Inv., Accts Rec.	25,159,570
DEPARTMENT OF LABOR AND INDUSTRIAL RELATIONS:						
Division of Employment Security:						
Unemploy. Compensation Fund	346,914,538	260,499,865	235,637,290	371,777,113	Cash	371,777,113
Job Training Partnership Act	215	341	556	----------		----------
Trade Readjust. Allowance Program	156,108	1,648,105	1,723,708	80,505	Cash	80,505
Work Incentive Program	15,069	123,732	140,216	(1,415)	Cash	(1,415)
Disaster Unemployment Assistance Program	162	(372)	(210)	----------		----------
Mo. Employment & Training Program	23,725	928,351	917,025	35,051	Cash	35,051
DEPARTMENT OF MENTAL HEALTH:						
Albany Regional Center:	43,469	743,019	685,288	101,200	Bank Account	----------
Bellefontaine Habilitation Center:	111,189	1,163,139	1,156,186	118,142	Bank Account	----------

TABLE 7 - CONTINUED
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATION
FISCAL YEAR 1988

Name of Fund or Source	Balance June 30, 1987	Receipts	Expenditures	Balance June 30, 1988	Type of Asset	Asset Value
Central Missouri Reg. Center:	$ 143,875	1,336,856	1,366,433	114,298	Bank Account	----------
Cottonwood Residential Treatment Center:	----------	5,815	4,216	1,599	Bank Account	1,599
Fulton State Hospital:	317,291	2,410,537	2,338,294	389,534	Bank Account	389,534
Great Rivers Mental Health Services:	117	10	----------	127	Bank Account	----------
Hannibal Regional Center:	62,741	1,281,107	1,171,495	172,353	Bank Account	----------
Hawthorn Children's Psychiatric Hospital:	1,505	2,587	4,051	41	Bank Account	----------
Higginsville Habilitation Ctr.:	63,872	482,525	487,375	59,022	Bank Account	59,022
Joplin Regional Center:	135,480	1,248,604	1,191,076	193,008	Bank Account	----------
Kansas City Regional Center:	259,942	3,279,316	3,054,520	484,738	Bank Account	----------
Kirksville Regional Center:	30,585	425,954	415,036	41,503	Bank Account	----------
Malcolm Bliss Mental Health Center:						
Non-Appropriated Funds	4,863	86,449	80,234	11,078	Bank Account	11,078
Total Donated Stock	5,533	----------	----------	----------	Common Stock	6,062
Marshall Habilitation Center:	130,295	1,123,461	1,137,029	116,727	Bank Account	----------
Mid-Missouri Mental Health Center:	2,145	144,585	145,603	1,127	Bank Account	----------
Nevada Habilitation Center:	133,232	890,877	912,217	111,892	Bank Account	----------
Nevada State Hospital:	130,299	945,630	972,617	103,312	Bank Account	----------
Poplar Bluff Regional Ctr.:	70,045	827,392	823,750	73,687	Bank Account	----------
Rolla Regional Center:	74,672	1,363,247	1,254,229	183,690	Bank Account	----------
Sikeston Regional Center:	116,660	721,082	712,557	125,185	Bank Account	----------
Southeast Mo. Mental Health:	147,087	2,067,213	2,035,382	178,918	Bank Account	----------
Springfield Regional Center:	142,936	1,071,941	999,268	215,609	Bank Account	----------
St. Joseph State Hospital:	309,219	2,130,219	2,169,239	270,199	Bank Account	----------
St. Louis Developmental Dis. Treatment Center:	75,125	563,110	563,124	75,111	Bank Account	----------
St. Louis Regional Center:	154,477	1,859,981	1,839,401	175,057	Bank Account	----------
St. Louis State Hospital:	453,246	4,332,296	4,295,916	489,626	Bank Account	----------
Western Missouri Mental Health:	194,841	1,017,839	1,038,966	173,714		----------
Woodson Children's Psychiatric Hospital:	3,027	25,406	26,133	2,300	Bank Account	----------

Unaudited

TABLE 7 - CONTINUED
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATION
FISCAL YEAR 1988

Name of Fund or Source	Balance June 30, 1987	Receipts	Expenditures	Balance June 30, 1988	Type of Asset	Asset Value
MISSOURI HIGHWAY AND TRANSPORTATION DEPARTMENT:						
Local Fund	$ 4,498,783	1,659,297	3,650,393	2,507,687	Cash	2,507,687
State Highway Commission Insurance Fund - Cash	229,319	14,397,154	14,190,384	436,089	Cash	436,089
State Highway Commission Insurance Fund - Investments	9,536,051	----------	3,865,346	5,670,705	Investments	5,670,705
Mo. Hwy. & Trans. Comm. Self Insurance Plan - Cash	2,058,113	4,869,259	6,172,250	755,122	Cash	755,122
Mo. Hwy. & Trans. Comm. Self Insurance Plan - Investments	----------	4,199,184	----------	4,199,184	Investments	4,199,184
Mo. Hwy. & Trans. Comm. Self Plan - Escrow Acct. - Cash	125,156	9,289	126,303	8,142	Cash	8,142
Mo. Hwy. & Trans. Comm. Self Plan - Escrow Acct. - Investments	----------	116,858	----------	116,858	Investments	116,858
OFFICE OF ADMINISTRATION:						
Division of Accounting:						
KC & St. Louis-Earnings Tax Acct.	101,781	1,759,967	1,757,771	103,977	Cash, Checking	103,977
Missouri Savings Bond Acct.	117,789	1,532,405	1,643,598	6,596	Cash, Checking	6,596
Old Age Survivors, Disability and Health Insurance Trust Fund	397,757	72,255,467	72,179,279	473,945	Cash, Checking, T Bills/Notes	473,945
MO State Employees Deferred Compensation Fund	1,601,820	21,030,722	20,903,603	1,728,939	Cash, Checking Repo	1,728,939
State of MO-Cafeteria Plan Acct.	----------	833,028	833,028	----------		----------
State Agency for Surplus Prop.	619,863	1,227,310	1,256,866	590,307	Repo	59,307
DEPARTMENT OF PUBLIC SAFETY:						
Missouri State Highway Patrol:						
Emergency Expense Fund	17,000	635	6,505	11,130	Cash	11,130
Personal Equipment Fund	7,530	39,525	39,422	7,633	Cash,Rec.,Inven.	15,946
Patrol Benefit Fund	54,665	3,880	1,621	56,924	Cash,Savings Cert.	56,924

TABLE 7 - CONTINUED
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATION
FISCAL YEAR 1988

Name of Fund or Source	Balance June 30, 1987	Receipts	Expenditures	Balance June 30, 1988	Type of Asset	Asset Value
Missouri State Water Patrol:	$					
Div. of Water Safety Clothing Fund	1,421	15,566	16,898	89	Cash,Merchandise	1,363
Mo. Veterans' Board Fund	1,264	4,120	3,014	2,370	Checking	2,370
Mo. Veteran's Home, Mexico:						
Assistance League	28,374	76,953	56,914	48,413	Checking	48,413
Assistance League	39,000	1,636	--------	40,636	Certificate	----------
Members Cash Fund	51,322	1,776,546	1,750,521	77,347	Checking	77,347
Members Fiduciary Fund	----------	15,333	---------	15,333	Checking	15,333
Mo. Veteran's Home, Mt. Vernon:						
Members Cash Fund	89,521	1,269,917	1,261,736	97,702	Checking	97,702
Assistance League	12,567	24,080	17,145	19,502	Checking	----------
Members Fiduciary Fund	----------	7,516	7,406	110	Checking	110
Mo. Veteran's Home, St. James:						
Assistance League	13,809	138,524	97,746	54,587	Checking	----------
Assistance League	142,000	12,000	42,000	112,000	Certificate	166,587
Members Cash Fund	169,039	1,818,981	1,821,258	166,762	Checking	----------
VA Fiduciary Fund	----------	8,052	5,919	2,133	Checking	2,133
Social Security Beneficiaries Account	5,496	204,064	206,431	3,129	Checking	3,129
RETIREMENT SYSTEMS:						
Mo. Local Government Empl. Retirement System	480,569,849	64,705,164	17,551,494	527,723,519	Securities	533,067,241
Mo. State Employees' Retirement System	1,053,361,333	210,400,782	49,756,171	1,214,005,944	Securities	----------
Admin. Law Judges & Legal Advisors Retirement Fund	2,277,982	472,016	118,169	2,631,829		----------
Mo. State Empl. Medical & Life Insurance Prog.	3,847,911	67,222,218	74,961,328	(3,891,199)		----------
Public School Retirement System of MO	3,749,519,218	652,341,242	268,765,031	4,133,095,429	Cash, Secs., Bldg., Land	4,133,095,429
Non-Teacher School Employee Retirement System of Missouri	259,036,395	51,974,088	11,423,799	299,586,684		299,586,684

Unaudited

TABLE 7 - CONTINUED
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATION
FISCAL YEAR 1988

Name of Fund or Source	Balance June 30, 1987	Receipts	Expenditures	Balance June 30, 1988	Type of Asset	Asset Value
DEPARTMENT OF REVENUE:						
Safety Responsibility:						
Custody Fund						
Cash	$ 229,124	265,324	334,151	160,297	Cash	----------
Negotiable Securities	231,245	501,656	63,663	669,238	Securities	----------
Division of Compliance						
Criminal Investigation						
Federal Court Awarded Funds	---------	153,015	75,000	78,015	Checking	78,015
DEPARTMENT OF SOCIAL SERVICES:						
Division of Youth Services:						
Northeast Community Treatment						
Center Canteen Fund	53	968	883	138	Soda Only	152
Hogan Street Regional Youth						
Center Canteen Fund	556	935	1,388	103	Cash	103
Babler Lodge Canteen Fund	---------	186	167	19		
Group Home #1 Canteen Fund	---------	88	18	70	Soda Machine	75
Camp Avery Park Camp Canteen Fund	2,187	7,526	8,140	1,573		
St. Louis Regional Youth						
Center Canteen Fund	1,601	220	33	1,788	Cash	1,788
STATE TREASURER'S OFFICE:						
Kansas City Office Building:						
Reserve Bond Fund Enterprise	505,141	1,572,384	1,992,127	85,398	Cash, Repo	85,398
St. Louis Wainwright State						
Office Building:						
Enterprise	37,688	1,468,982	1,453,043	53,627	Cash, Repo	53,627
Corrections and Mental Health						
Series A 1984:						
Construction	9,440,670	454,996	4,911,953	4,983,713	Cash, Repo	4,983,713
Enterprise	888,502	4,199,946	4,173,762	914,686	Cash, Repo	914,686

Unaudited

TABLE 7 - CONTINUED
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATION
FISCAL YEAR 1988

Name of Fund or Source	Balance June 30, 1987	Receipts	Expenditures	Balance June 30, 1988	Type of Asset	Asset Value
Series A 1985 Bond Refunding:						
Cost of Issuance	$ 21,324	536	21,860	----------		----------
Principal and Interest	256,634	19,660,611	19,369,969	547,276	Cash, Repo	547,276
Reserve Fund	9,541,405	2,735,152	9,374	12,267,183	Cash, TB, Repo	12,267,183
Depreciation & Replacement	2,900,961	1,515,501	----------	4,416,462	Cash, TB	4,416,462
Operating Reserve	1,353,136	532,141	150,000	1,735,277	Cash, Repo	1,735,277
Enterprise	13,136	23,316,420	23,319,389	10,137	Cash, Repo	10,137
Series 1988 A-B-C-D	----------	29,224,411	904,573	28,319,838	Cash	28,319,838
St. Louis Midtown State Office Building:						
Construction	181,735	12,192	88,440	105,487	Cash, Repo	105,487
Enterprise	129,569	877,059	788,406	218,222	Cash, Repo	218,222
Springfield State Office Building:						
Enterprise	104,567	851,393	764,059	191,901	Cash, Repo	191,201
Truman State Office Building:						
Construction	5,079,909	293,349	1,875,806	3,497,452	Cash, Repo	3,479,452
Enterprise	376,369	4,653,248	4,173,673	855,944	Cash, Repo	855,944
State Park Board Revenue Bond Fund	1,833,056	480,482	806,694	1,506,844	Cash, Inv.	1,506,844

These tables provide data on fiscal year-end balances in various state funds and depositories in which state funds are located, including the type of deposit.

TREASURER OF THE STATE OF MISSOURI

WENDELL BAILEY
TREASURER

JEFFERSON CITY
65102

P O BOX 210

The Honorable John Ashcroft
Governor of Missouri, and
Members of the Eighty-fourth General Assembly

Missouri's general revenue receipts for the 1988 fiscal year totaled $3.5 billion -- up 9.59 percent over last year's receipts.

The increased revenue was created by the tax windfall, because individual income tax for the year showed a 15.71 percent increase and corporate income tax is up 9.96 percent. It appears both the Council of Economic Advisers and the Budget Office underestimated the effect of federal tax changes on Missouri taxpayers.

The Council of Economic Advisers projected the state's total general revenue to increase 9.3 percent, and the Budget Office forecast a 9.4 percent increase.

Receipts for sales tax were up 3.63 percent for Fiscal Year 1988. The Council of Economic Advisers had the most accurate projection for sales tax. That group hit the mark at 3.6 percent. Considering the inflation rate was almost 4 percent, sales tax has not kept pace. Missourians apparently were purchasing less goods.

Another factor in the general revenue picture were the lottery transfers which totaled $80,047,009 during the year.

The Missouri Treasury investment policies and cash management system continued to earn a good return on state funds. Earned interest for FY 1988 totaled $75,160,000, an increase over the $74,553,257 earned interest in FY 1987. Since I took office in 1985, the total earned interest on the state's investments is $270,159,888.

Respectfully Submitted,

Wendell Bailey

TABLE 8

ANALYSIS OF AVERAGE DAILY BALANCES OF STATE FUNDS

July 1, 1987 - June 30, 1988

	JULY	AUGUST	SEPTEMBER	OCTOBER
Average Daily Balance of State Funds	1,166,205,454.72	1,089,363,103.15	1,095,165,354.80	986,260,048.52
Average Daily Invested Balance	1,228,296,778.86	1,134,784,504.65	1,136,599,593.28	1,039,468,816.58
Average Daily Percentage of State Funds Invested	105%	104%	104%	105%

	NOVEMBER	DECEMBER	JANUARY	FEBRUARY
Average Daily Balance of State Funds	981,365,018.82	1,027,882,516.38	1,061,407,418.71	1,108,043,255.72
Average Daily Invested Balance	1,031,672,802.76	1,083,524,257.11	1,130,579,750.50	1,151,280,205.55
Average Daily Percentage of State Funds Invested	105%	105%	107%	104%

	MARCH	APRIL	MAY	JUNE
Average Daily Balance of State Funds	1,095,160,447.37	1,049,338,393.37	1,204,414,336.85	1,225,807,363.14
Average Daily Invested Balance	1,138,929,010.58	1,094,010,170.91	1,249,254,257.39	1,266,528,509.33
Average Daily Percentage of State Funds Invested	104%	104%	104%	103%

SUMMARY

Average Daily Balance of State Funds	1,090,867,725.96
Average Daily Invested Balance	1,140,410,887.29
Average Daily Percentage of State Funds Invested	105%
Average Return on State Funds Invested	6.41%

TABLE 9

Time Deposit - General
Report of the Transactions of the State Treasury
for the Month Ending the 30th Day of June, 1988
Showing the Balance in the Various Banks

LOCATION AND NAME OF BANK	AMOUNT
Advance Bank of Advance	$ 801,382.00
Albany, The Gentry County Bank	3,004,853.00
Altenburg, Bank of Altenburg	785,200.00
Appleton City, Citizens Bank of Appleton City	695,896.00
Archie, Archie State Bank	873,500.00
Ash Grove, Bank of Ash Grove	860,000.00
Aurora, Lawrence County Bank	225,000.00
Auxvasse, Security Bank	85,000.00
Ava, Douglas County National Bank	95,000.00
Ava, Citizens Bank Ava	661,569.00
Belgrade, Belgrade State Bank	1,156,718.00
Belle, Belle State Bank	195,000.00
Belton, Boatmens Bank of Belton	200,000.00
Berger, Farmers and Merchants Bank	250,000.00
Bernie, First Community Bank	685,302.00
Bethany, First National Bank of Bethany	1,862,482.00
Bethany, Farmers National Bank of Bethany	255,000.00
Bethany, Bethany Trust Company	3,577,487.00
Blackburn, Blackburn Bank	265,000.00
Bloomfield, Mercantile First County Bank	1,745,000.00
Bloomsdale, Bank of Bloomsdale	1,397,650.00
Blue Springs, Bank of Jacomo	712,000.00
Blue Springs, Blue Springs Bank	300,000.00
Blythedale, Citizens Bank of Blythedale	300,000.00
Bolivar, Citizens State Bank of Bolivar	340,000.00
Bonne Terre, Commerce Bank of Bonne Terre	132,000.00
Boonville, Central Missouri State	265,000.00
Boonville, United Missouri Bank of Boonville	286,300.00
Boonville, Boatmens National Bank of Boonville	371,662.00
Boonville, Boonslick Svs. & Loan Ass'n	170,000.00
Bourbon, Bank of Bourbon	50,000.00
Bowling Green, Farmers Mercantile Bank	2,227,105.00
Bowling Green, Community State Bank	2,727,361.00
Branson, Centarre Bank of Branson	1,390,000.00
Branson, Landmark Bank of Branson	960,000.00
Brookfield, United Missouri Bank North Central	1,808,064.00
Brookfield, Bank of Brookfield/Purdin	604,000.00
Brookfield, First Missouri Federal	517,000.00
Brunswick, Chariton County Bank	952,500.00
Buffalo, Buffalo Bank	1,130,570.00
Buffalo, O'Bannon Banking Company	3,408,497.00
Bunceton, Bunceton State Bank	150,000.00
Butler, Boatmens Bank of Butler	754,200.00
Cabool, Cabool State Bank	1,483,749.00
California, Farmers & Traders Bank	500,000.00
Camdenton, Camden County Bank	236,000.00

TABLE 9

Time Deposit - General
Report of the Transactions of the State Treasury for the Month Ending the 30th Day of June, 1988
Showing the Balance in the Various Banks

LOCATION AND NAME OF BANK	AMOUNT
[illegible]	938,011.00
[illegible], Centerre Bank of Cape Girardeau	3,211,300.00
[illegible], Boatmens Bank of Cape Girardeau	2,324,002.00
[illegible], South East Missouri Bank	525,000.00
[illegible], Cape County Bank of Cape Girardeau	600,000.00
[illegible], First Exchange Bank of Cape Girardeau	620,000.00
[illegible], Cape Mercantile Bank & Trust	924,000.00
Carl Junction, Citizens Bank of Carl Junction	499,487.00
Carrollton, First National Bank of Carrollton	30,000.00
Carthage, Boatmens Bank of Carthage	529,400.00
Carthage, United Missouri Bank of Carthage	1,132,970.00
Carthage, Southwest Missouri Bank	1,351,000.00
Caruthersville, First State Bank	2,090,000.00
Caruthersville, National Bank of Caruthersville	490,000.00
Cassville, Commerce Bank of Barry County	100,342.00
Cassville, Boatmens National Bank of Cassville	557,119.00
Centralia, American Bank of Boone Co	48,000.00
Chaffee, Bank of Chaffee	263,000.00
Chamois, United Bank of Chamois	295,000.00
Charleston, First Security State Bank	1,250,000.00
Chesterfield, Mega Bank of St. Louis	1,175,000.00
Chillicothe, Citizens Bank & Trust	975,152.00
Chillicothe, Chillicothe State Bank	34,638.00
Chillicothe, Community Bank	735,000.00
Clarence, Clarence State Bank	35,000.00
Clarksville, Clifford Banking Company	260,037.00
Clayton, Commerce Bank of St. Louis	80,000.00
Clayton, Capital Bank & Trust Co	1,000,000.00
Clayton, Landmark Bank Clayton	2,179,409.00
Clayton, Savings & Loan Ass'n	2,800,000.00
Clinton, Citizens State Bank of Calhoun	485,000.00
Clinton, First National Bank of Clinton	458,000.00
Coffey, Bank of Coffey	333,000.00
Cole Camp, Citizens Farmers Bank	1,280,983.00
Columbia, Boone County National	100,000.00
Columbia, First National Bank & Trust Company of Columbia	1,102,428.00
Columbia, Commerce Bank of Columbia	315,250.00
Columbia, Century State Bank	750,000.00
Concordia, Alma Bank of Concordia	1,220,000.00
Concordia, The Concordia Bank	1,975,150.00
Corder, The Corder Bank	370,300.00
Crane, Stone County National	245,000.00
Crane, Centerre Bank of Crane	659,630.00
Creighton, Bank of Creighton	747,000.00
Crocker, Bank of Crocker	1,356,500.00
Cuba, Peoples Bank of Cuba	2,963,988.00

TABLE 9

Time Deposit - General
Report of the Transactions of the State Treasury
for the Month Ending the 30th Day of June, 1988
Showing the Balance in the Various Banks

LOCATION AND NAME OF BANK	AMOUNT
Des Peres, Colonial Bank	2,422,000.00
Des Peres, Century Bank	93,000.00
Dexter, Citizens First Financial Bank	200,500.00
Doniphan, Mercantile First National Bank of Doniphan	2,354,821.00
Downing, Bank of Downing	170,775.00
Drexel, Bank of Drexel	647,742.00
East Prairie, First Bank of East Prairie	1,008,000.00
Edina, Citizens Bank of Edina	2,829,742.00
Eldon, Mercantile Bank of Eldon	2,027,500.00
Eldon, Citizens Bank of Eldon	637,721.00
Eldorado Springs, Community Bank of Eldorado Springs	411,000.00
Eldorado Springs, Tri County State Bank	885,000.00
Elmo, Farmers and Merchants Bank	423,631.00
Eminence, Eminence Security Bank	148,460.00
Eureka, Jefferson Bank of St. Louis County	630,000.00
Excelsior Springs, Boatmens Bank of Excelsior Springs	785,000.00
Exeter, Security Bank of Southwest Missouri	120,000.00
Fairport, Bank of Fairport	401,960.00
Farley, Farley State Bank	87,500.00
Farmington, First State Bank	2,955,000.00
Fayette, Commercial Trust Company	1,658,315.00
Fayette, Exchange Bank of Missouri	702,154.00
Festus, Boatmen's Bank of Festus	325,000.00
Forsyth, Boatmens Bank of Taney County	307,711.00
Fredericktown, New Era Bank	1,126,330.00
Fredericktown, First Exchange Bank	725,000.00
Freeburg, Bank of Freeburg	323,000.00
Fulton, The Callaway Bank	5,532,886.00
Fulton, First National Bank of Fulton	88,450.00
Gainesville, Bank of Gainesville	570,000.00
Gallatin, First National Bank of Gallatin	2,764,468.00
Gallatin, Bank of Gallatin	57,580.00
Gladstone, First Bank of Gladstone	3,000,000.00
Gladstone, Northland National Bank	98,000.00
Glasgow, Glasgow Savings Bank	412,100.00
Glasgow, Tri County Trust Company	1,416,485.00
Golden City, First National Bank Lamar	422,000.00
Gower, Farmers Bank of Gower	265,000.00
Grain Valley, Bank of Grain Valley	315,000.00
Grandin, Bank of Grandin	455,000.00
Grant City, Farmers Bank of Grant City	716,977.00
Green City, Farmers Bank of Green City	250,000.00
Greenfield, Citizens Home Bank	1,011,374.00
Hallsville, State Bank of Hallsville	505,000.00
Hamilton, The Hamilton Bank	988,278.00

TABLE 9

Time Deposit - General
Report of the Transactions of the State Treasury for the Month Ending the 30th Day of June, 1988 Showing the Balance in the Various Banks

LOCATION AND NAME OF BANK	AMOUNT
Hannibal, Farmers & Merchants Bank	445,000.00
Hannibal, Hannibal National Bank	236,688.00
Harrisonville, Allen Bank & Trust Co	305,000.00
Harrisonville, Commerce Bank of Harrisonville	87,553.00
Hartville, Mercantile Wright County Bank	1,060,149.00
Harwood, Bank of Harwood	90,000.00
Hayti, Bank of Hayti	1,425,161.00
Hermann, First Bank of Gasconade County	187,744.00
Hermitage, State Bank of Hickory County	871,831.00
Higginsville, Higginsville State Bank	290,000.00
Holden, Bank of Holden	788,500.00
Holden, Farmers and Commercial Bank	1,050,000.00
Holts Summit, Summit Bank	125,000.00
Hornersville, Merchants and Planters Bank	708,000.00
Houston, The Bank of Houston	588,645.00
Houston, Texas County Bank	378,500.00
Humansville, Humansville Bank	425,000.00
Hume, Hume Bank	304,900.00
Independence, First City Bank	890,000.00
Irondale, Irondale Bank	361,207.00
Ironton, Iron County Security Bank	300,000.00
Jackson, Cape County Bank	4,086,290.00
Jackson, Jackson Exchange Bank & Trust Company	3,280,512.00
Jasper, Bank of Jasper	220,000.00
Jefferson City, Exchange National Bank	20,973,750.74
Jefferson City, Central Trust Bank	10,323,026.00
Jefferson City, Jefferson Bank of Missouri	3,328,781.00
Jefferson City, United Missouri Bank	2,000,000.00
Jonesburg, Jonesburg State Bank	265,000.00
Joplin, First State Bank of Joplin	345,000.00
Joplin, United Missouri Bank of Joplin	885,000.00
Kahoka, Kahoka State Bank	765,809.00
Kahoka, Commerce Bank of Kahoka	1,793,000.00
Kansas City, Mercantile Bank of Kansas City	5,000,000.00
Kansas City, Commerce Bank of Kansas City	167,000.00
Kansas City, Boatmens First National Bank	5,000,000.00
Kansas City, Centerre Bank of Kansas City	7,510,000.00
Kansas City, Missouri Bank & Trust Company	145,000.00
Kansas City, Merchants Bank	2,000,000.00
Kansas City, Landmark Bank of Kansas City	485,000.00
Kansas City, American Bank	5,461,888.00
Kansas City, Mark Twain Kansas City	3,860,000.00
Kansas City, Union Bank of Kansas City	3,675,000.00
Kansas City, American Bank of Platte County	1,115,000.00
Kansas City, United Missouri City Bank	6,268,450.00
Kansas City, United Missouri Bank	2,352,000.00

TABLE 9

Time Deposit - General
Report of the Transactions of the State Treasury
for the Month Ending the 30th Day of June, 1988
Showing the Balance in the Various Banks

LOCATION AND NAME OF BANK	AMOUNT
Kansas City, Jackson County State Bank.	1,276,274.00
Kansas City, Landmark KCI Bank.	1,160,000.00
Kansas City, Investors Fiduciary Trust Co	10,000,000.00
Kansas City, Commerce Bank of Clay County	375,000.00
Kansas City, Superior National Bank	1,705,000.00
Kansas City, First National Bank of Platte County	265,000.00
Kansas City, Hillcrest Bank	92,000.00
Kansas City, United Missouri Bank of Hickman Mills.	2,461,000.00
Kansas City, United Missouri Bank of Kansas City.	6,014,000.00
Kearney, Kearney Trust Company.	370,000.00
Kennett, Kennett National Bank.	750,000.00
Kennett, Centerre Bank of Kennett.	2,262,000.00
Kennett, Cotton Exchange Bank.	1,357,000.00
Kimberling City, Bank of Kimberling City	1,233,000.00
Kingston, Caldwell County Bank	766,600.00
Kirksville, Bank of Kirksville	2,904,439.00
Kirksville, First National Bank of Kirksville.	625,000.00
Knob Noster, Bank of Knob Noster	925,765.00
Laddonia, Laddonia State Bank.	1,292,863.00
Ladue, Mark Twain Bank, N.A.	5,520,000.00
Lake St. Louis, 1st Financial Bank Centre.	255,000.00
Lamar, Lamar Trust Company	1,210,000.00
Lamar, Barton County State Bank.	1,667,325.00
Lancaster, Schuyler County State Bank.	500,000.00
Lancaster, First Security Bank of.	598,035.00
LaPlata, LaPlata State Bank.	3,089,800.00
Lathrop, The Lathrop Bank.	142,487.00
Lawson, Lawson Bank.	861,100.00
Lebanon, Commerce Bank of Lebanon.	1,934,585.00
Lebanon, Boatmens National Bank of Lebanon	336,437.00
Lebanon, United Savings & Loan	647,498.00
Lees Summit, Midland Bank.	2,300,000.00
Lees Summit, Bank of Lees Summit	96,000.00
Lees Summit, Boatmens Bank of Lees Summit.	70,000.00
Lewistown, Lewistown State Bank.	2,117,000.00
Lexington, Commerce Bank of.	356,000.00
Lexington, Boatmens Bank of Lexington.	715,000.00
Liberty, Commercial Bank of.	1,415,000.00
Licking, Peoples Savings Bank.	70,000.00
Lilbourn, Peoples Bank of Lilbourn	95,000.00
Lincoln, Farmers Bank of Lincoln	1,284,810.00
Linn, Linn State Bank.	550,584.00
Linn, Mid American Bank.	65,000.00
Louisiana, Mercantile Bank of Louisiana.	1,610,000.00
Lowry City, Lowry City Bank.	175,000.00

TABLE 9

Time Deposit - General
Report of the Transactions of the State Treasury for the Month Ending the 30th Day of June, 1988
Showing the Balance in the Various Banks

LOCATION AND NAME OF BANK	AMOUNT
Macon, Mercantile Bank of Macon.	390,000.00
Macon, Macon Atlanta State Bank.	1,359,376.00
Macon, Macon Building & Loan Ass'n	98,000.00
Malden, First National Bank of Malden.	390,000.00
Mansfield, Bank of Mansfield	205,794.00
Mansfield, Southern Missouri Bank.	135,000.00
Maplewood, Pioneer Bank & Trust.	4,620,000.00
Maplewood, Citizens National Bank of Greater St. Louis	2,930,000.00
Marceline, Regional Missouri Bank.	285,000.00
Marionville, First State Bank.	275,000.00
Marshall, Boatmens Bank of Marshall.	1,580,697.00
Marshall, Wood & Huston Bank	1,938,000.00
Marshall, Community Bank of Marshall	293,606.00
Marshfield, Citizens State Bank.	1,000,000.00
Martinsburg, Martinsburg Bank	987,369.00
Maryville, Nodaway Valley Bank.	4,770,300.00
Maryville, Citizens State Bank.	1,110,500.00
Maryville, American Bank of NW MO	3,500,000.00
Maryville, First Bank of.	898,100.00
Maysville, Farmers Bank of Maysville.	480,000.00
Memphis, Mercantile Bank of Memphis	1,042,800.00
Metz, Metz Banking Company.	550,000.00
Mexico, Commerce Bank of Mexico	1,523,775.00
Mexico, First National Bank of Mexico	925,100.00
Milan, Citizens Savings Bank of	265,000.00
Moberly, Commerce Bank of Moberly	100,000.00
Moberly, City Bank & Trust Company.	1,560,677.00
Moberly, Bank of Cairo Moberly.	710,310.00
Monett, First National Mercantile Bank of Monett.	730,000.00
Monett, United Missouri Bank of Monett.	1,897,000.00
Monroe City, Monroe City Bank	201,200.00
Montgomery City, First Bank Montgomery County	403,450.00
Montgomery City, First National Mercantile Bank of Montgomery City.	882,361.00
Monticello, Bank of Monticello.	736,600.00
Montrose, Montrose Savings Bank	79,000.00
Mound City, Exchange Bank of Mound City	1,455,000.00
Mountain Grove, Boatmens Mountain Grove National Bank	763,903.00
Mountain View, Bank of Mountain View.	840,134.00
Neosho, Bank of Neosho.	527,003.00
Neosho, Centerre Bank of Neosho	870,000.00
Nevada, Boatmens Bank of Nevada	334,396.00
Nevada, First National Bank of Nevada	645,000.00
Nevada, Citizens State Bank	1,147,000.00
Nevada, Vernon County Bank.	219,445.00
Nevada, Farmers and Home Sav. Ass'n	5,000,000.00

TABLE 9

Time Deposit - General
Report of the Transactions of the State Treasury
for the Month Ending the 30th Day of June, 1988
Showing the Balance in the Various Banks

LOCATION AND NAME OF BANK	AMOUNT
New Haven, Citizens Bank of New Haven	1,587,065.00
Newburg, Citizens Bank of Newburg	50,000.00
Newtown, Citizens Bank of Newtown	89,200.00
Nixa, Nixa Bank	331,000.00
Norborne, Citizens Bank of Norborne	530,000.00
North Kansas City, Norbank.	544,000.00
Odessa, Bank of Odessa.	3,199,344.00
O'Fallon, Boatmens Bank of O'Fallon	31,000.00
Old Monroe, Bank of Old Monroe.	914,095.00
Oregon, Zook & Roecker State Bank	470,000.00
Oregon, Citizens Bank of Oregon	716,500.00
Osage Beach, First Bank Centre.	93,000.00
Osage Beach, Bank of Lake of the Ozarks	2,940,000.00
Osborn, Bank of Osborn.	429,000.00
Osceola, Osceola Bank	640,000.00
Owensville, Eagle Bank of Gasconade County.	160,000.00
Ozark, Landmark Bank of Ozark, N.A.	280,000.00
Ozark, Ozark Bank	1,880,000.00
Pacific, Pacific National Bank.	285,000.00
Palmyra, Palmyra State Bank	879,737.00
Paris, Paris National Bank.	529,750.00
Paris, United Missouri Bank of Paris.	1,296,194.00
Perry, Perry State Bank	617,515.00
Perryville, Bank of Perryville.	1,354,401.00
Perryville, Home Trust Mercantile Bank.	3,248,900.00
Perryville, First National Bank of Perryville	1,193,692.00
Piedmont, Bank of Piedmont.	135,000.00
Pilot Grove, Citizens Bank of Pilot Grove	1,692,983.00
Pineville, McDonald County.	1,284,338.00
Platte City, Platte County Bank	188,176.00
Pleasant Hope, Pleasant Hope Bank	1,050,000.00
Polo, Farmers Bank of Polo.	331,402.00
Poplar Bluff, First National Bank of Poplar Bluff	795,000.00
Poplar Bluff, Mercantile Bank of Poplar Bluff	4,820,500.00
Poplar Bluff, Commerce Bank of Poplar Bluff	799,708.00
Poplar Bluff, First Missouri State Bank	475,000.00
Purdy, First State Bank of Purdy.	2,374,950.00
Raymore, Community Bank of Raymore.	350,000.00
Raytown, Boatmens Raytown Bank.	35,000.00
Republic, First National Bank	235,000.00
Rhineland, Peoples Savings Bank	1,329,002.00
Richland, Boatmens Bank of Pulaski County	334,095.00
Richmond, Boatmens National Bank of Richmond.	1,137,375.00
Richmond, Ray County Bank	667,500.00
Risco, Farmers State Bank	325,000.00

TABLE 9

Time Deposit - General
Report of the Transactions of the State Treasury for the Month Ending the 30th Day of June, 1988
Showing the Balance in the Various Banks

LOCATION AND NAME OF BANK	AMOUNT
Rock Port, Bank of Atchison County	1,992,747.00
Rock Port, Citizens Bank & Trust	1,025,900.00
Rolla, Phelps County Bank	700,000.00
Rolla, American Bank of Rolla	2,556,000.00
Rothville, Bank of Rothville	305,395.00
Rushville, Rushville State Bank	492,000.00
Salem, Bank of Salem	489,349.00
Salem, Dent County Bank	120,000.00
Salem, First National Bank of Salem	218,445.00
Salisbury, Merchants and Farmers Bank	152,000.00
Salisbury, Salisbury Mercantile Bank	2,095,400.00
Schell City, Farmers State Bank	376,440.00
Sedalia, Third National Bank	366,670.00
Sedalia, Community Bank of Pettis	490,000.00
Sedalia, Central Bank of Missouri	610,000.00
Sedalia, First State Savings Ass'n	50,000.00
Seligman, Bank of Seligman	100,000.00
Seneca, State Bank of Seneca	636,000.00
Shelbina, Shelbina Mercantile Bank	3,698,255.00
Shelbina, Community State Bank of Shelbina	789,026.00
Shelbyville, Citizens Bank of Shelbyville	150,000.00
Shell Knob, Community Bank of Shell Knob	275,000.00
Sikeston, Mercantile Bank of Sikeston	498,000.00
Sikeston, Bank of Sikeston	2,354,000.00
Sikeston, Delta Counties Bank	600,000.00
Sikeston, First Financial Bank	946,158.00
Sikeston, First National Bank of Sikeston	1,685,000.00
Silex, Silex Banking Company	655,000.00
Slater, State Bank of Slater	279,000.00
Smithville, Citizens Bank & Trust Company	100,000.00
Sparta, The Citizens Bank of Sparta	676,198.00
Springfield, Boatmens National Bank of Springfield	3,608,000.00
Springfield, Mercantile Bank of Springfield	49,000.00
Springfield, United Missouri Bank of Springfield	1,645,000.00
Springfield, Landmark Bank of Springfield	775,000.00
Springfield, Metropolitan National Bank	2,342,100.00
Springfield, First City National Bank	395,000.00
Springfield, Empire Bank	3,158,000.00
Springfield, Great Southern S & L Banking	6,491,259.00
St. Ann, Mega Bank of St. Ann	2,033,000.00
St. Charles, Bank of St. Charles County	96,000.00
St. Charles, Landmark Bank of St. Charles County	728,000.00
St. Charles, Mega Bank of St. Charles County	285,000.00
St. Clair, Farmers and Merchants Bank	650,000.00
St. Elizabeth, Bank of St. Elizabeth	854,631.00

TABLE 9

Time Deposit - General
Report of the Transactions of the State Treasury for the Month Ending the 30th Day of June, 1988 Showing the Balance in the Various Banks

LOCATION AND NAME OF BANK	AMOUNT
St. Johns St. Johns Bank and Trust	3 550 000.00
St. Joseph, American National Bank.	400,000.00
St. Joseph The Bank of St. Joseph.	2,240,000.00
St. Joseph, Belt American Bank of St. Joseph.	1,514,200.00
St. Louis, Boatmens National Bank of St. Louis.	10,000,000.00
St. Louis, Centerre Bank.	5,000,000.00
St. Louis, Merrcantile Bank	10,000,000.00
St. Louis, Bremen Bank & Trust Co	2,016,000.00
St. Louis, Jefferson Bank & Trust Company	2,200,000.00
St. Louis, Southside National Bank.	3,960,000.00
St. Louis, Eagle Bank & Trust Co.	550,000.00
St. Louis, Lindell Trust Company St. Louis.	2,000,000.00
St. Louis, Royal Bank of Missouri	5,193,000.00
St. Louis, Gateway National Bank.	440,000.00
St. Louis, Missouri State Bank & Trust Co	1,805,000.00
St. Louis, United Missouri Bank of St. Louis.	143,000.00
St. Louis, Heritage National Bank	652,000.00
St. Louis, Bank of South County	493,000.00
St. Louis, United Postal Savings.	10,000,000.00
St. Louis, Federal Intermediate	22,000,000.00
St. Marys, First Financial Ste. Genevieve Co.	285,000.00
St. Robert, First State Bank of St. Robert.	300,000.00
St. Joseph, Provident Savings & Loan.	855,000.00
Stanberry, Farmers State Bank	1,457,240.00
Ste. Genevieve, Rozier Mercantile Bank of Ste. Genevieve.	1,480,873.00
Ste. Genevieve, Bank of Ste. Genevieve.	1,888,449.00
Steele, Bank of the Bootheel.	1,462,000.00
Steelville, First Community National Bank of Steelville	1,046,000.00
Stockton, Sac River Vally Bank.	756,919.00
Stover, Farmers Bank of Stover.	622,000.00
Strafford, The Greene County Bank	230,000.00
Sturgeon, Sturgeon State Bank	50,000.00
Sugar Creek, Sterling National Bank	825,000.00
Sullivan, Bank of Sullivan.	1,598,250.00
Sullivan, Meramec State Bank.	50,000.00
Summersville, Summersville State Bank	1,238,500.00
Sweet Springs, Chemical Bank.	951,946.00
Thayer, Bank of Thayer.	200,000.00
Trenton, Trenton National	940,100.00
Trenton, Trenton Trust Company.	2,226,521.00
Troy, Boatmens Bank of Troy	1,265,000.00
Union, United Bank of Union	1,640,000.00
Union Star, First Security Bank	727,676.00
Unionville, Farmers Bank of Unionville.	2,500,000.00
Unionville, Putnam County State Bank.	55,100.00
Urbana, Bank of Urbana.	594,300.00

TABLE 9

Time Deposit - General
Report of the Transactions of the State Treasury for the Month Ending the 30th Day of June, 1988
Showing the Balance in the Various Banks

LOCATION AND NAME OF BANK	AMOUNT
Urich, Bank of Urich	160,000.00
Van Buren, Carter County State Bank	659,570.00
Vandalia, Centerre Bank of Vandalia	1,135,950.00
Versailles, American Bank of Morgan County	340,380.00
Versailles, Bank of Versailles	2,434,948.00
Viburnum, Quad County State Bank	275,000.00
Vienna, Maries County Bank	2,008,960.00
Walker, Farmers Bank of Walker	179,599.00
Warrensburg, Citizens Bank of Warrensburg	3,290,876.00
Warrensburg, United Missouri Bank of Warrensburg	236,097.00
Warrensburg, Bank of Warrensburg	270,000.00
Warrenton, First Bank of Warren	232,000.00
Warsaw, United Missouri Bank of Warsaw	1,390,000.00
Washington, Bank of Washington	4,826,000.00
Washington, Franklin Co. Mercantile Bank	1,680,000.00
Waynesville, Waynesville Security Bank	575,000.00
Wellington, Lafayette County Bank	443,000.00
West Plains, West Plains Bank	310,000.00
West Plains, Centerre Bank of West Plains	2,344,000.00
West Plains, Missouri Southern Bank	249,354.00
Weston, Bank of Weston	1,206,000.00
Willow Springs, Mercantile Bank of Willow	1,326,910.00
Windsor, First Community Bank	176,054.00
Winfield, Winfield Banking Company	349,000.00
Winona, Winona Savings Bank	275,000.00
Wyaconda, Peoples Bank of Wyaconda	747,300.00
TOTAL BY SOURCE	**567,481,132.74**

TABLE 10

State of Missouri List of Balances in Several Funds

JUNE 30, 1988

Yearly

Funds	Previous Balance	Receipts	Interagency Billings and Receipts By Transfer	Disbursements By Warrant	Interagency Billings and Disbursements By Transfer	Balance
GENERAL REVENUE	249,573,431 44	3,424,041,882 43	202,752,867 65	2,306,597,814 54	1,325,438,096 50	244,332,270 48
ABANDONED FUNDS	58,225 75	5,375,968 98	50,000 00	1,008,479 77	4,400,724 47	74,990 49
ABANDONED MINE RECLAMATION	00	12,126 59	00	00	00	12,126 59
ADJUTANT GENERAL FEDERAL	249,700 64	3,625,113 66	00	2,972,848 72	730,881 11	171,084 47
ADJUTANT GENERAL REVOLVING FD	33,851 47	23,568 35	00	31,890 23	00	25,529 59
AGRICULTURAL EMERGENCY FUND	105,015 42	2,329,325 42	00	2,250,575 21	59,070 94	124,694 69
AGRICULTURE BOND TRUSTEE	00	10,000 00	00	00	00	10,000 00
AID DEPENDENT CHILDREN FED	2,067,368 64	126,743,353 95	00	124,534,411 16	12,776 27	4,263,535 16
ANTIRESESSION FISCAL ASST FED	14	00	00	00	00	14
APPLE MERCHANDISING FUND	6,658 13	6,911 72	00	7,085 33	00	6,484 52
ATHLETIC FUND	103,446 32	70,222 24	00	63,161 81	36,630 50	73,876 25
ATTORNEY GENERAL ANTI-TRUST RV	14,621 99	00	101,000 00	91,850 94	21,501 22	2,269 83
ATTORNEY GENERAL COURT COST FD	16,055 02	2,657 52	185,000 00	173,905 52	00	29,807 02
ATTORNEY GENERAL FEDERAL & OTH	51,142 61	34,546 95	00	32,125 76	7,093 08	46,470 72
AVIATION TRUST FUND	160,220 57	00	125,595 86	154,048 00	00	131,768 43
BABLER MEMORIAL STATE PARK FD	979,279 56	119,973 38	00	222,270 70	37,054 47	839,927 77
BD OF EMBALMERS & FUNERAL DIR	243,420 39	390,535 32	00	196,360 84	137,540 66	300,054 21
BLIND PENSION FUND	1,897,902 39	10,911,865 96	2,001,856 00	10,615,332 93	2,031,791 81	2,164,499 61
BOARD OF ACCOUNTANCY FUND	431,078 94	476,827 65	00	352,283 09	132,772 72	422,850 78
BOARD OF BARBERS EXAMINERS FD	131,101 69	168,130 00	00	97,962 77	44,795 70	156,473 22
BOARD OF CHIROPRACTIC EXAMINER	154,011 55	221,591 75	00	142,217 34	65,546 27	167,839 69
BOARD OF COSMETOLOGY FUND	414,707 19	773,525 84	00	483,182 60	477,068 52	227,981 91
BOARD OF OPTOMETRY FUND	94,720 57	131,283 50	00	48,128 50	28,290 77	149,584 80
BOARD OF PHARMACY FUND	89,431 03	561,738 57	00	355,031 29	215,020 33	81,117 98
BOARD OF PODIATRY FUND	28,612 84	32,806 00	00	12,991 53	15,122 11	33,305 20
BOARD OF REG FOR HEALING ARTS	1,872,353 17	1,268,687 26	00	986,010 00	379,498 70	1,775,531 73
BOARD OF VETERINARY FUND	74,843 83	102,606 00	00	61,496 19	46,410 70	69,542 94
CASH OPERATING RESERVE FUND	147,031,658 70	8,715,572 21	106,595,071 30	00	110,079,058 00	152,263,244 21
CENTRAL CHECK MAILING SERV REV	33,800 63	19,739 16	00	18,897 17	00	34,642 62
CHILDREN SERVICE COMMISSION FD	39,283 46	6,257 42	101 87	31,898 23	5,151 11	8,593 41
CHILDRENS TRUST FEDERAL	00	385,173 00	00	00	00	385,173 00

TABLE 10

State of Missouri List of Balances in Several Funds

JUNE 30, 1988

Yearly

Funds	Previous Balance	Receipts	Interagency Billings and Receipts By Transfer	Disbursements By Warrant	Interagency Billings and Disbursements By Transfer	Balance
CHILDRENS TRUST FUND	711,922.32	470,569.96	525,779.05	145,400.75	25,969.27	1,536,901.43
COAL MINE LAND RECLAMATION FD	1,300,111.66	264,591.95	6,166.01	00	00	2,070,869.52
COMMITTEE OF PROF COUNSELORS	61,528.50	100,772.50	00	69,199.06	35,075.05	58,026.89
COMMODITY COUNCIL MERCHANISING	316,136.19	5,922,510.32	00	5,923,895.05	11,882.62	302,868.89
CONFEDERATE MEM ST PK PERPTY FD	59,781.09	3,993.83	00	00	00	63,774.92
CONSERVATION COMMISSION FUND	13,411,165.40	78,062,374.87	51,739.04	72,070,353.10	6,402,663.81	13,052,262.40
COUNTY AID ROAD TRUST FUND	714.23	00	50,063,590.31	49,729,980.66	333,609.56	714.32
COUNTY OFFICERS COMPENSATION	125,957.98	862,772.92	00	988,562.88	00	168.02
CRIME VICTIMS COMPENSATION FD	79,997.32	1,684,283.24	441.44	1,644,723.93	19,689.85	100,308.22
CRIMINAL RECORD SYSTEM	38,082.00	104,444.00	00	00	00	142,526.00
CRIPPLED CHILDRENS FUND	24,849.69	100,559.93	00	00	00	125,409.62
DEBT OFFSET ESCROW FUND	724,510.31	20,842.47	1,850,652.09	1,971,686.67	19,709.62	604,608.58
DED FEDERAL & OTHER	5,985.75	157,245.44	00	115,891.25	30,094.05	17,245.89
DED COM DEV BLK GRT ADM	16,343.03	571,497.91	00	465,311.78	112,039.36	10,489.80
DED COM DEV BLK GRT PASS THRGH	281,997.83	23,079,178.24	00	23,346,710.20	00	14,465.87
DED COUNCIL ARTS FED & OTHER	9,194.47	423,265.59	00	396,692.38	30,868.36	4,899.32
DEPARTMENT OF HEALTH-DONATED	775.00	200.00	00	550.00	00	425.00
DEPT ECON DEV WOMENS COUNCIL	4,824.13	100,032.04	00	97,089.74	4,731.13	3,035.30
DEPT ELEM & SEC ED FED & OTHER	587,604.86	182,970,315.32	00	181,524,921.88	972,414.44	960,583.86
DEPT HEALTH DOCUMENT SERVICES	00	59,751.62	00	7,740.84	3,664.19	48,346.59
DEPT HEALTH INST GIFT TR	163,792.52	100,258.00	00	22,042.11	00	242,008.41
DEPT L&I REL CRIME VICTIMS FED	200,068.10	155,984.16	00	355,067.27	00	984.99
DEPT MENTAL HLTH PROG IMP FED	114,340.44	00	00	00	00	114,340.44
DEPT NATURAL RES LD & WTR FED	240,369.54	00	00	15,897.70	00	224,471.84
DEPT NATURAL RESOURCES FED	1,128,577.89	23,417,787.73	62,197.73	21,580,018.10	2,109,532.15	919,213.10
DEPT OF AGRUCULTURE FEDERAL	38,015.30	268,231.71	00	226,364.06	58,359.58	21,523.37
DEPT OF HEALTH FEDERAL	1,071,340.74	51,069,476.36	00	49,478,956.75	1,630,590.30	1,031,270.05
DEPT OF HIGHER EDUCATION FED	122,590.24	4,678,941.43	00	4,534,925.52	72,615.41	193,890.74
DEPT OF MENTAL HEALTH FEDERAL	5,476,321.08	22,664,970.29	00	21,934,155.31	857,600.22	5,349,535.84
DEPT OF REVENUE INFRM SYSTEM	2,783,215.81	2,339,969.73	00	269,468.41	2,845,246.15	2,008,470.98
DEPT OF TRANSPORTATION FED	196,871.69	7,145,154.62	00	7,250,532.42	59,801.49	31,692.40

TABLE 10

State of Missouri List of Balances in Several Funds

JUNE 30, 1988

Yearly

Funds	Previous Balance	Receipts	Interagency Billings and Receipts By Transfer	Disbursements By Warrant	Interagency Billings and Disbursements By Transfer	Balance
DEPT PUB SAF HWY SAFETY FED	74,901 06	2,596,350 10	00	2,519,146 45	106,521 67	45,583 84
DEPT PUBLIC SAFETY	579,571 41	6,352,080 46	00	5,791,424 94	139,978 59	1,000,248 34
DEPT SOC SER EDUCATIONAL IMPV	276,914 10	788,256 83	00	619,388 09	110,819 15	334,963 69
DEPT SOCIAL SERV FEDERAL & OTH	933,860 09	9,381,149 04	00	8,207,810 21	1,823,185 76	284,013 16
DEPT SOCIAL SERVICES ADM TRUST	126,589 71	1,122,344 32	00	442,485 00	662,065 05	144,383 98
DIV FAMILY SERVICE DONATION FD	3,714 65	434 18	00	4,062 20	00	86 63
DIV OF AGING FED & OTHER	1,553,621 67	36,896,987 35	2,000 00	33,872,314 29	1,899,112 89	2,681,181 84
DIV OF JOB DEV & TRAINING	1,739,533 17	46,234,934 65	00	47,295,118 10	311,706 66	357,643 06
DIV OF LABOR STANDARDS FEDERAL	22,174 48	404,938 40	3,000 00	313,074 01	68,865 27	48,193 60
DIV OF VETERANS AFFAIRS-FED	90	00	00	00	00	90
DIV OF WORKERS COMP FEDERAL	3,878 87	65,193 25	00	54,266 20	11,824 84	2,981 08
DIV OF YOUTH SERVICE FEDERAL	607,139 15	3,872,928 09	00	3,101,600 93	537,197 96	841,268 35
DIVISION OF AGING DONATION	3,100 00	00	00	00	2,000 00	1,100 00
DIVISION OF CORRECTIONS FED	337 58	973 083 34	00	634,812 41	92,969 16	245,639 35
DIVISION OF FAMILY SERVICES FD	13,257,244 65	178,448,369 62	00	155,421,125 11	16,503,708 62	19,780,780 54
EDONOMIC DEVELOPMENT RESERV FD	800,000 00	00	00	178,364 91	00	621,635 09
ELLIS FISCHEL INST GIFT TR FD	156,085 74	181,171 81	464 08	3,663 00	00	334,058 63
ENERGY SET ASIDE PROGRAM	00	91,275 27	6,000,000 00	00	00	6,091,275 27
ESCHEATS FUND	4,622,208 61	762,446 56	16,084 26	317,329 00	347,961 12	4,735,449 31
EXCELLENCE IN EDUCATION FUND	26,133,504 59	1,171,297 84	19,747,478 07	19,493,627 83	22,101,605 86	5,457,046 80
FAIR SHARE FUND	2,255,540 00	26,363,177 66	00	26,191,226 24	00	2,427,491 42
FEDERAL AND OTHER	16,606 11	75,376 45	00	73,419 65	00	18,562 91
FEDERAL REVENUE SHARING TR FD	660,599 74	32,168 10	3,296 65	356,729 44	00	339,335 05
FEMA-CRIME INSURANCE PROGRAM	219,558 00	00	00	58,245 35	7,947 63	153,365 02
GENERAL ASSEMBLY-FEDERAL	00	00	00	00	00	00
GOVERNORS COMM EMP HANDCAP FED	90 47	23,506 43	00	21,599 32	1,263 53	734 05
GRADE CROSSING FUND	2,283,610 82	559,581 80	00	597,548 96	00	2,245,643 66
GRAIN INSPECTION FEES	760,866 68	2,022,229 67	2,541 11	1,581,739 21	258,725 18	945,173 07
HANDICAPPED CHILDREN'S TR FD	15,109 58	040 56	00	15,150 14	00	00
HAZARDOUS WASTE FUND	667 775 58	326,169 58	2,340 20	172,392 14	56,332 31	767,560 91
HAZARDOUS WASTE REMEDIAL FUND	4,805,278 40	1,881,812 51	15,484 36	1,464,293 05	266,277 88	4,972,004 34

TABLE 10

State of Missouri List of Balances in Several Funds

JUNE 30, 1988

Yearly

Funds	Previous Balance	Receipts	Interagency Billings and Receipts By Transfer	Disbursements By Warrant	Interagency Billings and Disbursements By Transfer	Balance
HIGHER ED INST GIFT TR FUND	287,946 63	14,038 69	00	00	00	301,985 32
HIGHWAY PATROL ACADEMY FUND	263,163 18	202,852 26	00	336,380 69	00	129,634 75
HIGHWAY RECIPROCITY COMMISSION	1,107 63	102,098 56	00	81,698 47	16,063 16	5,444 56
HISTORIC PRESERVATION REVOLV	853,432 91	10,100 00	00	185,750 00	135 00	677,647 91
HOUSE OF REPRESENTATIVE REVOLV	47,109 50	27,438 12	00	19,250 91	42,109 50	13,187 21
HUMAN RIGHTS COMMISSION - FED	56,172 48	198,571 50	00	144,590 21	56,840 60	53,313 17
HWY PATROL MTR VEHICLE REV FD	1,747,308 11	2,660,230 91	00	2,631,834 44	00	1,775,704 58
INDUSTRIAL DEVELOPMENT FUND	30,347 00	00	00	30,347 00	00	00
INMATE REVOLVING FUND	695,244 61	1,211,614 38	00	1,607,802 11	119,672 06	179,384 82
INSURANCE EXAMINERS SICK LEAVE	14,498 64	25,435 20	00	19,264 50	3,800 85	16,868 49
LEGAL DEFENSE AND DEFENDER FD	6,396 09	99,827 87	00	92,883 61	00	13,340 35
LIBRARY SERVICE FUND	365 04	00	00	00	00	365 04
LIVESTOCK DEALER LAW ENF & ADM	00	400 00	00	00	00	400 00
LOTTERY ENTERPRISE ACCT	8,383,466 36	96,348,200 65	35,328,869 87	41,460,611 00	81,322,335 02	17,277,490 86
LOTTERY RESERVE ACCOUNT	58,680,670 93	3,365,543 66	00	00	35,251,183 00	26,795,051 59
MARKETING DEVELOPMENT FUND	276,741 77	345,103 52	00	431,092 54	8,472 02	182,280 73
MENTAL HEALTH INST GIFT TR FD	670,977 36	586,467 72	56,376 65	530,444 37	2,890 78	782,486 58
MERAMEC-ONONDAGA ST PARK FD	725,618 69	42,976 97	2,263 80	79,695 42	14,288 72	676,875 32
MERCHANDISING PRACTICES REVLV	167,869 23	190,297 51	00	98,604 61	00	259,562 13
MICROFILMING REVOLVING TR FD	78,764 63	166,716 79	52,066 82	207,122 68	26,234 28	64,191 28
MINED LAND RECLAMATION FUND	646,459 93	611,584 24	2,218 52	218,609 56	57,847 91	983,605 22
MISSOURI AIR POLLUTION CONTROL	684,753 55	585,976 68	155,298 46	476,867 15	55,759 87	893,401 67
MISSOURI CLEAN WATER FUND	31,632 59	63,300 00	00	52,008 00	12,509 94	30,414 65
MISSOURI DENTAL BOARD	628,041 14	566,947 27	00	388,165 98	165,279 56	641,542 87
MISSOURI DISASTER	1,010,918 19	988,345 50	00	1,894,741 43	1,526 81	102,995 45
MISSOURI HORSE RACING COMM	71,764 75	83,093 08	7,905 80	00	59,728 47	103,038 16
MISSOURI JOB DEVELOPMENT	00	00	6,000,000 00	3,309,491 97	00	2,690,508 03
MISSOURI REAL ESTATE COMM FD	1,555,733 72	932,978 66	,00	577,419 46	414,577 70	1,396,715 22
MISSOURI VETERANS HOME FUND	620,667 73	6,599,545 78	00	5,140,256 85	1,664,232 43	415,724 23
MO OFFICE OF PROSECUTION SERV	28,530 79	180,824 43	00	142,015 17	20,117 37	47,222 68
MO PROSPECTIVE TEACHERS LOAN	33 00	2,760 00	50,000 00	48,875 00	00	3,918 00

TABLE 10

State of Missouri List of Balances in Several Funds

JUNE 30, 1988

Yearly

Funds	Previous Balance	Receipts	Interagency Billings and Receipts By Transfer	Disbursements By Warrant	Interagency Billings and Disbursements By Transfer	Balance
MO REHABILITATION CENTER	337,011 94	7,417,371 49	661,587 73	7,113,837 52	895,636 65	406,496 99
MO WATER PROJECTS RECREATION	30 27	00	00	00	00	30 27
MO PROS ATT & POL SUB REIMB	215,287 39	764,700 75	00	807,929 41	00	172,058 73
MOTOR FUEL TAX FUND	13,503,342 73	518,834,597 41	333,609 56	74,594,971 16	437,121,002 46	20,955,576 08
NATURAL RESOURCES DOCUMENT SER	114,195 85	145,942 32	135 00	87,561 93	38,856 82	133,854 42
OFFICE OF ADM REVOLV TRUST FD	2,407,742 35	1,988,462 14	20,314,926 51	21,453,373 77	680,470 57	2,577,286 66
OFFICE OF ADMINISTRATION FED	237,566 84	2,078,070 10	00	2,089,130 04	123,313 65	103,193 25
OFFICE OF ADMINISTRATION FED	31	00	00	00	00	31
OIL & GAS REMEDIAL FD	7,190 00	00	00	00	00	7,190 00
P JOHNSON-TRAVIS MEM S C TR FD	162,738 25	12,048 75	492 38	00	00	175,279 38
P JOHNSON-TRAVIS STK & SEC TR	15,000 00	7,380 00	00	00	00	22,380 00
PARKS-STATE SALES TAX	20,612,153 54	21,001,427 95	63,063 67	15,535,508 61	867,206 11	25,273,930 44
PETROLEUM INSPECTION FEES	00	349,573 19	00	00	00	349,573 19
PETROLEUM VIOLATION ESCROW FD	58,619,017 59	6,483,336 96	314,050 83	12,287,116 71	6,121,916 95	47,007,371 72
POLITICAL SUBDIVISION REIMBURS	11,662 95	52,303 54	00	64,966 49	00	00
PROCEEDS SURPL PROPERTY SALES	96,323 62	639,029 58	00	475,513 19	3,205 71	256,634 30
PROFESSIONAL LIABILITY REVW BD	00	00	00	00	00	00
PROFESSIONAL REGISTRATION FEES	236,407 25	385 00	2,187,150 00	763,209 43	985,782 80	674,950 02
PUBLIC SERVICE COMMISSION FD	2,140,104 12	7,562,974 74	235,312 00	6,613,757 83	1,961,211 15	1,363,501 88
PUBLIC SERVICE COMMISSION-FED	6,261 66	196,363 37	00	135,820 35	26,775 15	40,029 53
RAILROAD EXPENSES	261,862 19	358,733 08	00	279,598 69	296,656 06	44,341 32
SAFE DRINKING WATER FUND	175,753 35	68,880 00	00	36,858 34	8,654 50	197,120 51
SCHOOL DISTRICT TRUST FUND	31,127,816 08	371,845,507 66	84,300 90	370,226,586 08	2,779,462 37	30,051,576 19
SCHOOL FOR THE BLIND FEDERAL	86,194 97	704,281 87	00	533,947 39	77,639 85	178,889 60
SCHOOL FOR THE BLIND TRUST FD	24,193 11	778,086 71	00	629,588 14	00	172,691 68
SCHOOL FOR THE DEAF FEDERAL	57,033 54	367,566 00	00	317,131 44	41,711 28	65,756 82
SCHOOL FOR THE DEAF TRUST FUND	516 31	12,345 00	00	12,717 50	00	143 81
SECRETARY STATE INST GIFT TR	66,949 92	3,783 67	223 55	4,708 23	12,317 93	53,930 98
SENATE REVOLVING FUND	22,030 35	15,804 54	00	00	17,030 35	20,804 54
SMITH MEMORIAL ENDOWMENT	406,855 75	24,847 41	1,536 55	00	00	433,239 71
SOCIAL SECURITY CONTRIBUTIONS	102,380 69	00	67,085,185 73	67,085,185 73	00	102,380 69

TABLE 10

State of Missouri List of Balances in Several Funds

JUNE 30, 1988

Yearly

Funds	Previous Balance	Receipts	Interagency Billings and Receipts By Transfer	Disbursements By Warrant	Interagency Billings and Disbursements By Transfer	Balance
SOIL-STATE SALES TAX	30,337,494 67	21,820,380 47	94,683 23	6,389,240 36	129,583 94	45,733,734 07
SPECIAL EMPLOYMENT SECURITY FD	4,638,677 77	788,102 18	254,058 72	448,733 19	3,781 34	5,228,324 14
ST AUDITORS REVOLVING TRUST FD	00	274,232 21	00	00	00	274,232 21
ST HEALTH PLANNING & DEV AGCY	00	00	00	00	00	00
ST BD ARCHT ENGR LND SURVEYOR	641,246 43	493,846 40	00	361,996 77	241,801 08	531,294 98
ST ENVIRONMENTAL IMP AUTHORI	3,301 40	189 31	00	172 10	3,301 40	17 21
STATE AUDITOR FEDERAL	174,025 44	259,331 00	00	106,051 82	38,287 42	289,017 20
STATE BOARD OF NURSING FUND	923,277 05	945,734 49	00	450,569 92	606,761 99	811,679 63
STATE CANCER CENTER FUND	5,074,619 39	6,028,048 67	60,775 62	7,057,020 77	377,586 26	3,728,836 65
STATE ELECTIONS SUBSIDY FUND	9 35	00	1,889,664 43	1,889,673 78	00	00
STATE EMERGENCY MANGEMENT	200,602 81	2,110,526 20	00	2,066,969 26	194,644 88	49,514 87
STATE FAIR FEES FUND	89,523 23	1,625,593 76	00	1,599,746 22	52,876 45	62,494 32
STATE FAIR TRUST FUND	5,329 69	6,778 44	00	6,809 00	00	5,299 13
STATE GUARANTY STUDENT LOAN FD	26,647,114 06	26,325,953 85	93,305 14	34,571,957 46	143,088 32	18,351,327 27
STATE HIGHWAY DEPARTMENT FUND	1,904,013 54	149,627,798 58	271,125,832 99	168,845,820 72	251,368,232 35	2,443,592 04
STATE LAND SURVEY PROGRAM	354,631 34	696,487 38	00	537,701 18	100,293 34	413,124 20
STATE LEGAL EXPENSE FUND	165,720 18	00	3,323,419 97	3,148,246 21	00	340,893 94
STATE MILK BOARD FUND	539,167 35	1,484,201 49	00	1,458,914 54	14,434 50	550,019 80
STATE PARK REVOLVING FUND	37,186 46	57,685 89	00	71,904 69	2,091 23	20,876 43
STATE PARKS EARNINGS FUND	2,216,962 94	2,661,608 82	00	1,346,398 18	36,376 41	3,495,797 17
STATE PUBLIC SCHOOL FUND	71,086 43	2,972,062 85	291,896 37	3,320,745 92	00	14,299 73
STATE RETIREMENT CONTRIBUTIONS	1,063,868 49	00	137,923,611 29	138,987,479 78	00	00
STATE ROAD FUND	36,670,396 65	274,757,761 53	362,072,338 19	569,593,939 11	14,386,930 49	89,519,626 77
STATE SCHOOL MONEYS FUND	13,781,420 52	57,767,420 27	980,399,613 00	1,037,142,255 64	56,722 90	14,749,475 25
STATE SEMINARY FUND	216 12	192,142 50	00	129,959 38	00	62,399 24
STATE SEMINARY MONEYS FUND	4,966 25	174,870 67	00	137,243 17	00	42,593 75
STATE TRANSPORTATION FUND	375,399 09	00	579,305 98	638,520 00	00	316,185 07
SUPREME COURT FED & OTHER	00	45,706 00	00	29,186 60	4,246 26	12,273 14
SUPREME CRT PUBLICATIONS REV	135,646 04	69,410 30	00	52,179 15	95,899 72	56,977 47
THIRD ST BLDG POST TX ACT 1986	00	76,760,874 51	00	00	75,244,565 56	1,516,308 95
THIRD ST BLDG PRE TAX ACT 86	205,690,441 94	11,746,542 67	494,175 13	4,728,828 55	50,000,748 83	163,201,582 36

TABLE 10

State of Missouri List of Balances in Several Funds

JUNE 30, 1988

Yearly

Funds	Previous Balance	Receipts	Interagency Billings and Receipts By Transfer	Disbursements By Warrant	Interagency Billings and Disbursements By Transfer	Balance
THIRD ST BLDG PRETAX ACT86	00	00	4,623,368 77	3,448,710 82	00	1,174,657 95
THIRD STATE BUILDING TRUST FD	26,049,749 77	14,238 11	125,244,565 56	134,988,112 42	4,752,069 85	11,568,371 17
THRD ST BLD BD I&S PRE TX AC86	52,334,899 72	3,016,941 49	45,696,184 46	49,005,741 81	00	52,042,283 86
THRD ST BLD BD I&S TAX ACT 86	00	204,152 63	9,493,855 00	2,841,510 00	00	6,856,497 63
TITLE XIX PATIENT PLACEMENT FD	599,924 05	3,750,000 00	00	3,872,516 16	00	477,407 89
TITLE XIX-FEDERAL	1,826,026 15	374,427,456 63	211,296 00	372,876,894 38	13,554 26	3,574,330 14
UNEMPLOYMENT COMPENSATION ADM	626,013 62	61,328,531 18	3,781 34	51,935,479 87	8,666,233 96	1,356,612 31
UNIV MO TITLE XIX MATCHING FD	00	1,671,642 11	00	1,671,642 11	00	00
VETERANS MEMORIAL FUND	00	1,860 00	00	00	00	1,860 00
VOCATIONAL REHABILIATION FED	1 29	40,145,931 84	00	37,392,798 03	2,445,869 31	307,265 79
WATER POL CNT B&I PRE TX ACT86	19,272,203 93	1,419,498 88	15,737,710 50	17,495,270 80	00	18,934,142 51
WATER POLL POST TAX ACT 1986	00	880,843 71	10,569,572 64	00	351,719 38	11,098,696 97
WATER POLLUTION CNTRL SER B 87	00	95,313 61	4,431,905 00	1,326,060 00	00	3,201,058 61
WATER POLLUTION CONTROL FUND	26,184,674 79	36,758,328 63	473,169 15	29,634,594 39	10,569,947 06	23,211,631 12
WATER WELL DRILLERS	14,028 65	125,503 50	00	57,250 45	29,345 34	52,936 36
WORKERS COMP-SECOND INJURY FD	7,249,734 10	14,822,098 27	11,536 87	10,974,973 62	00	11,108,395 62
WORKERS COMPENSATION FUND	15,792,837 59	10,928,098 29	55,049 84	6,727,261 77	949,843 98	18,998,879 97
WORKING CAPITAL REVOLVING FD	4,597,454 29	11,131,529 14	00	9,840,708 56	654,284 78	5,233,990 09
GRAND TOTALS	1,193,935,717 42	6,572,032,603 34	2,498,257,699 70	6,565,074,983 94	2,498,257,699 70	1,200,893,336 82

TABLE 11

State Indebtedness - Fiscal Year 1988

Water Pollution Control Bonds - Total Authorized $350,000,000

ISSUE	NUMBER OF BONDS	DENOMI-NATION	DATE ISSUED	TIME TO RUN	RATE OF INTEREST	AMOUNT	RETIRED	OUTSTANDING
Series A, 1972	4,000	$5,000	July 1, 1972	1 to 25 years	.5 To 6. %	$20,000,000	$10,420,000	$ 9,580,000
Series A, 1974	1,600	5,000	Apr. 1, 1974	1 to 25 years	5.1 to 5.6 %	8,000,000	3,310,000	4,690,000
Series B, 1974	3,000	5,000	Dec. 1, 1974	1 to 20 years	5.0 to 5.75%	15,000,000	7,700,000	7,300,000
Series A, 1977	6,299	5,000	June 1, 1977	1 to 20 years	3.5 to 5.5 %	31,494,240	13,174,240	18,320,000
Series A, 1983	4,000	5,000	Feb. 1, 1983	1 to 25 years	7.20 to 9.7 %	20,000,000	1,410,000	18,590,000
Series A, 1986	12,000	5,000	Jul 15, 1986	1 to 25 years	6.75 to 9.25%	60,000,000	960,000	59,040,000
Series A, 1987**	9,943	5,000	Aug. 1, 1987	1 to 22 years	5.75 to 7.75%	49,715,000	-0-	49,715,000
Series B, 1987	7,000	5,000	Dec. 1, 1987	1 to 25 years	6.50 to 9.00%	35,000,000	-0-	35,000,000

TABLE 12

Third State Building Bonds

Total Authorized - $600,000,000

ISSUE	NUMBER OF BONDS	DENOMI-NATION	DATE ISSUED	TIME TO RUN	RATE OF INTEREST	AMOUNT	RETIRED	OUTSTANDING
Series A, 1983	8,000	$5,000	Feb. 1, 1983	1 to 25 years	7.20 to 9.7 %	$40,000,000	$ 2,820,000	$37,180,000
Series A, 1986	65,000	5,000	Jul. 15, 1986	1 to 25 years	6.75 to 9.25%	325,000,000	5,200,000	319,800,000
Series A, 1987**	34,023	5,000	Aug. 1, 1987	1 to 22 years	5.75 to 7.75%	170,115,000	-0-	170,115,000
Series B, 1987	15,000	5,000	Dec. 1, 1987	1 to 25 years	6.50 to 9.00%	75,000,000	-0-	75,000,000

TOTAL BONDS ISSUED	$849,324,240
TOTAL BONDS RETIRED.	44,994,240
TOTAL BONDS OUTSTANDING June 30, 1988.	804,330,000

Refunding Issues**

TABLE 13
Treasury Funds Invested in U.S. Securities
General Funds, June 30, 1988

DESCRIPTION	AMOUNT
U.S. Treasury Bills, Maturity Less Than Three Year . . . . . .$	290,612,735.28
Repurchase Agreements.	433,239,500.00

TABLE 14
State Seminary Fund Investments
June 30, 1988

DESCRIPTION	AMOUNT
Government Securities With Various Maturity Dates . . . . . .$	3,597,500.00

TABLE 15
State Public School Fund Investments
June 30, 1988

DESCRIPTION	AMOUNT
Government Securities With Various Maturity Dates . . . . . .$	9,744,000.00

TABLE 16

S U M M A R Y

Report of the Transactions of the State Treasurer for the Month Ending the 30th Day of June, 1988 Showing the Balances in the Various Banks

FUND	AMOUNTS IN DOLLARS
Time Deposits:	
General Fund	567,481,132.74
U. S. Securities:	
General Fund	290,612,735.28
General Repurchase Agreement	359,568,500.00
Babler Memorial State Park Repurchase Agreement	465,000.00
Confederate Memorial Park Repurchase Agreement	57,200.00
Lottery Reserve U. S. Gov Obl Repurchase	26,795,000.00
Lottery Reserve U. S. Gov Obl	-0-
Other Investments:	
Confederate Memorial State Park	6,500.00
Babler Memorial State Park	362,000.00
P Johnson-Travis	22,380.00
Restricted Dailey Investment Acct	30,000,000.00
Demand Checking Accounts	(122,720,489.42)
Demand Collection Accounts	1,755,336.85
Lottery Collection Accounts	134,241.37
1987 Bond Sale Pool U. S. Gov Ob Repur	46,353,800.00
1987 Bond Sale Pool U. S. Gov Ob	-0-
Total	1,200,893,336.82

Demand Accounts:	
United Missouri Bank, Jefferson City	(122,720,489.42)
Total	(122,720,489.42)